

Reporting - State, Federal & Local Agencies

Presented by:

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The New Business Manager

- What's new?
- What's the same?
- CEPI
- State Reporting
- Local Reporting - Property Taxes
- Cash Flow/Bonding & Borrowing
- Grants Management - MEIS/MEGS
- ARRA Reporting
- Transparency Reporting
- MDE Website



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Unique Identification Codes (UICs)

- Available 24/7 for obtaining and/or validating UICs
- UICs now required for all submitted records
- Enhancements designed to reduce the number of UIC resolutions and duplicates FTEs.

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Early Childhood (10/1-9/30)

- Collection will open in September and can be accessed throughout the year.
- MDE will take "snapshots" of submitted data for Michigan School Readiness Program allocations.
- November 23, 2011 (October 31 snapshot)

Student Record Maintenance Collection

- Allows districts to update enrollments for assessments purposes, obtain historical information on new students, report summer graduates, and exit students between counts.
- Due by September 15, 2011 thru MSDS

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Supplemental Nutrition Eligibility Collection

- Fall MSDS submission will be used for accountability reporting, subgroup identification, and poverty indicators.
- Part of Fall general collection
- Used for the Title I and Section 31a allocations.



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Shared-Time Programs

P.A. 219

- Allows a contiguous district to provide non-core classes to nonpublic/home schooled students if the district in which the nonpublic is located does not want to or otherwise cannot provide the instruction
- Nonpublic must submit written request to district in which located and district must respond by May 1 or within 60 days if request made after March 1
- No cooperative agreement needed between the two districts



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GAD (Graduate and Dropout) Auditing

- Exit codes as part of regular high school audit of October and February counts
- Exit codes submitted in end of year and end of summer submissions for the graduating cohort
- Exit codes that exceed thresholds established by CEPI – lists to ISDs after each MSDS submission



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New Consolidated Fall Collection

- State aid counts from the Fall and Spring MSDS files
- Direct certification in MSDS
- Supplemental Nutrition
- Special Education headcount



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CEPI

- The Center for Education Performance and Information
- Collects and reports data about Michigan's K-12 public schools
- Six primary sets of data collected
- Timeline (Attachment A)
- MSDS Timeline (Attachment B)



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State Reports

- Report of Days & Clock Hours of Instruction (DS-4168)
- State Aid FTE Count – DS-4061 (MSDS)
- Special Education (SE-4096)
- Transportation (SE-4094)

Local Reports

- L-4029 Tax Rate Request



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Other State Reports

- Michigan Municipal Qualifying Statement
- Indirect Costs (DS-4513)
- Registry of Education Personnel (REP)
- Financial Information Database (FID)
- Educational Entity Master (EEM) – *previously called the School Code Master (SCM)*
- School Infrastructure Database (SID)
- Bus Inventory Report (SM-4017)



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Report of Days & Clock Hours of Instruction (DS-4168B and DS-4168)



- Reports compliance with minimum days and hours requirements
- Two MDE reports per year:
 - (1) DS-4168B (planned hours) – Due April 15 (one copy to MDE, one copy to ISD)- Attachment C
 - (2) DS-4168 (actual hours)– Due July 15 (two copies to ISD, reviewed and forwarded to MDE by ISD)-Attachment C-1



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Days & Clock Hours of Instruction

- Grades 1 – 12 = 1,098 Hours
- Kindergarten = 549 Hours
- High school students on approved reduced schedule = 878.4 Hours
- Seat time waivers

Early Childhood Special Education Programs

- Classroom, Rule 340.1754 = Minimum 144 days & 360 hrs.
- Non-classroom, Rule 340.1755 = Minimum 2 hrs. per week; not less than 72 hrs. within 180 days



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Days & Clock Hours (cont'd)

- May count up to 38 hours of teacher professional development as instructional time.
 - Prorated for programs less than 1,098 hrs.
 - Use the lowest number of one (1) hour increments for an instructor in that grade/building
 - (i.e. if one instructor has 36 hours PD and another has 24, use 24 hours)
 - Cannot be concurrent with classroom time-except MME
 - (i.e. you cannot count time during school day if a substitute is handling the normal class - NO DOUBLE DIPPING)



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Reporting Students

- DS-4061
- Unaudited FTE Membership Report
- Report from which State Aid payments are calculated – Details later!
- FTEs on DS-4061 must match supporting documentation submitted to ISD



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Count Days – 2011/12 SY

- First Wednesday in October (10/5/11)
- Second Wednesday in February (2/8/12)

Not in session due to circumstances beyond the district's control? Count day would be the immediately following day on which school is in session.



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Pupil Count "Sticky" Areas

- Reduced Schedule HS Students
- Work Based Program Students
- Homeless Students
- Custody Issues
- Seat Time Waivers



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Reduced Schedules

- High School students only
- In best educational interest of student
- Reason cannot be "I don't need any more credit"
- Granted on individual basis – *Cannot place an entire class or category of students on reduced schedules.*
- Claim as 1.00 FTE – if all requirements are met



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Work-Based Learning

- CTE and Non-CTE programs
- High school students
- Only students in an approved CTE program or receiving special education services under a transition services plan may be placed within the school district
- Strict paperwork requirements – See Michigan Pupil Accounting Manual



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Homeless and Custody Issues

- Homeless
 - Required to take in no matter what documentation is available
 - Contact your homeless liaison (district and ISD)
- Custody
 - Student eligible to attend in any district that either parent resides in, regardless of custody



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How Does This Equate to \$'s?

Student Count is Used to Calculate Memberships for State Aid purposes

(Membership x 1995 Foundation Allowance) = State Guarantee

(State Guarantee - Non-Homestead Revenue) = State Aid Payment



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Membership Formula

- Based on FTEs reported on the DS-4061 (unaudited) and DS-4120 (audited) reports.
- The DS-4061 is generated by each district's MSDS file.
 - (Feb. 11 audited count * 10%) + (Oct. 11 * count x 90%)


*Audited September count for previous school year for the October and November payments; unaudited October 11 count starting in December until audited counts transmitted to Lansing



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Property Taxes


- Impact on Foundation Allowance
 - State guarantees a per pupil amount of revenue
 - Guarantee is reduced by the amount of non-homestead property tax multiplied by 18 mills
 - Non-Homestead millage is subject to Headlee Reductions
 - If reduced by Headlee (or millage does not pass), State does not make up the difference
 - State funding portion shown in Section 22a



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Property Taxes

- Example:
 - District has 100 pupils
 - District has a foundation allowance of \$7,500 per pupil
 - District has non-homestead taxable value of \$10,000,000
 - What amount of Section 20 revenue will be received if the district: a) levies 18 mills? B) levies 17 mills (reduced by the Headlee amendment)?



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	<u>18 Mills</u>	<u>17 Mills</u>
Foundation Allow.	\$ 7,500	\$ 7,500
X Pupils	<u>X 100</u>	<u>X 100</u>
Total Rev. Guarantee	<u>\$750,000</u>	<u>\$750,000</u>
Non-Homestead Tax Value	\$10,000,000	\$10,000,000
X Millage Levied	<u>X 18 mills</u>	<u>X 17 mills</u>
Non-Homestead Rev.	<u>\$180,000</u>	<u>\$170,000</u>
State Share of Total Revenue Guaranteed (\$670,000 - \$18,000)	<u>\$570,000</u>	<u>\$570,000</u>
Total Rec'd/ 100 Pupils	<u>\$750,000</u>	<u>\$740,000</u>



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Property Taxes

- Homestead Property (PRE=Principal Residence Exemption)
 - Dwelling, or unit in a multiple unit dwelling
 - Owned & occupied as a principal residence of the owner
 - Includes other contiguous unoccupied parcels owned by the owner of the homestead



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Property Taxes


- Qualified Agricultural Property
 - Unoccupied property classified as agricultural
 - Other unoccupied property & related buildings located on that property that is devoted primarily to an agricultural use.
 - Property used for processing, commercial storage, distribution, marketing, etc is not agricultural property.



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Property Taxes


- Non-Homestead Property
 - Up to 18 local mills (must be approved by the voters) may be levied
 - Property that is not
 - Homestead property, or
 - Qualified agricultural property.



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Property Taxes

- Property Tax Exemptions
 - Owned by State or Federal Governments
 - Owned by local governments when used for public purposes
 - Property owned & occupied by certain non-profit, cultural, charitable and educational organizations when used for non-profit purposes
 - Houses of Public Worship & Parsonages
 - Cemeteries
 - Air & Water Pollution Control Facilities




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Property Taxes

- Timing of Levy
 - 100% Summer Levy (least borrowing)
 - 50% Summer/Winter Split (more borrowing)
 - 100% Winter Levy (most borrowing)


 - Debt retirement is also an issue to consider when determining the timing of your levy.
 - Form L-4029 (Attachment D)



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Property Taxes

- Municipal timelines for 2011 Tax Levy (2011-12 fiscal year)
 - Assessments Due: 12/31/10
 - Assessments Mailed: 03/01/11
 - Board of Review: 03/11
 - Taxable Value Certified: 05/01/11
 - Levy Certified (7/10 Collection): 06/01/11
 - Summer Collection Due Date 09/14/11
 - Winter Collection Due Date 02/14/12




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Property Taxes

Taxable Value Due Dates

- Web-Based Taxable Value System
<http://mdoe.state.mi.us/taxvalue> (public access)
- Initial Taxable Value-August 1
- Settlement Date-May 1



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Property Tax Budget Considerations

Revolving Tax Fund

- County by County Basis
- County Treasurer takes out a bond for Delinquent Taxes
- Treasurer remits bond proceeds to district for delinquent taxes- **REAL PROPERTY ONLY**
- Treasurer repays bonds with subsequent collections from taxpayers

Never budget for 100% tax collections


- Valuation adjustments will normally reduce your taxable base
- Uncollected Delinquent Personal Property Taxes



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Property Taxes

- Cash Flow Considerations
 - Track tax revenue
 - By Receipt Number
 - By Date
 - By Township
 - By Percentage Received to Total



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Property Taxes –Useful Documents

Use Forms From County(s):

- L-4025 - Report of Taxable Valuations (Attachment E)
- L-4028 - Millage Reduction Fraction Computation (Attachment F)
- L-4028IC - Intra-County Millage Reduction Fraction Computation (Attachment G)
- L-4034 - Millage Reduction Fraction Calculations Worksheet (Attachment H)
- L-4297 - Truth in Taxation Notice (Attachment I)



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Property Tax “Cliff” Notes

Communication is Critical!

- County Treasurer
- County Equalization
- Municipalities
- Intermediate School District (ISD/RESA)
- State Adjustments
- Declining Values




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Special Education Form SE-4096

- Required of every district operating a Special Education program
- Generates State revenue to districts
 - Section 51c = 28.6138 % of allowable costs
 - Section 53a = 100.0000 % of allowable costs
 - Requires advance approval from Dept of Ed.
- Attachment J



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Special Ed SE-4096 (cont'd)


- Reimbursement limited to Special Ed programs & services
- Ineligible are contracted services for operation & maintenance, contracted professional services (not specifically identified in criteria), furniture & equipment that is normally K-12 and non-instructional supplies
- Also ineligible are contracted costs between school districts (billbacks).



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Special Ed SE-4096 (cont'd)

- Indirect cost rate is used for Operation & Maintenance unless a facility is 100% Special Education and Direct Costs are determinable
 - Indirect Costs may still yield a better return
- Generates Act 18 (County) Revenue to Districts
 - Will impact reimbursements
 - May reduce "Billbacks"



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Special Ed SE-4096 (cont'd)

SE-4096 reported costs appear on State Aid status report under Special Ed Costs

- Updated ~ February
- Verify accuracy of the reported costs
- Determine that costs agree to State Aid Status Reports



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Special Ed SE-4096 (cont'd)

- Special Education Form SE-4096
 - Common Errors
 - Use of Incorrect Indirect Cost Rate
 - Incorrect Use/No Detail to Support Other Expenses Column
 - Detail of Capital Outlay Charged to Programs not Listed
 - May Require Prior Department Approval Letter



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Special Ed SE-4094 Report

- Transportation Cost Report Form
- Required for all districts
- Section 52 costs are used to calculate an additional payment under Section 51a(2) (Special Ed Foundation Allowance) of the School Aid Act (70.4165%)
- Section 53 costs – Applies to only to a few districts which provide transportation to MDE-validated Section 53 students
- Section 52 costs reported appears on State Aid status report under SE Transportation Costs




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Special Ed SE-4094 (cont'd)

Common Errors

- Inaccurate Proration of Driver's Salaries
 - Acceptable for Supervisors & Clerical Staff
 - Bus Drivers' Salaries Must Be Exclusively Dedicated to Special Education Runs (No Proration)

- Employee Benefits
 - Same As salary Proration




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Special Ed SE-4094 (cont'd)

Common Errors (cont'd)

- o Including costs for vehicles other than busses. Cannot include building maintenance and administrative vehicles

- o Family Vehicle & Taxi Cab Costs
 - Acceptable only if IEP's require these types of transportation
 - No proration of these costs




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Special Ed SE-4094 (cont'd)

Common Errors (cont'd)


- o Proration of Vehicles' Costs
 - Allowable in relation to Special Education Exclusive & Combined Runs
- o General Mathematical Errors



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Special Ed "Cliff" Notes


- Code ledger correctly from the start!
- Own method of completing the form?
Make sure you have a good crosswalk in case questions arise
- Section 52 vs. Section 53 – Allocation of Costs
- NO CAPITAL OUTLAY, Unless prior approval obtained.



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Special Ed "Cliff" Notes (cont'd)

- Counting of Paraprofessionals/Support Staff
- For Section 53, make sure you use your approved Section 53 Students for both Transportation and Special Ed Proration of costs.



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**10- Step Process to
Calculating State Aid
Foundation and Special
Education Funding**



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Calculating State Aid Payments

10 Step Process “Cliff” Notes

- Start from the back of the State Aid Status Report and work Forward
- Not all steps apply to every district
- Not all information is available on the State Aid Status Report
- Attachment K



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10 Step Process

- Step 1 – Section 20 Liability (everyone)
- Step 2 – Section 20(j) Liability (some)
- Step 3 – Section 51a.2 Liability (everybody)
- Step 4 – Section 51a Liability (some)
- Step 5 – Section 51a12 Liability (some)
- Step 6 – Section 51a3 Liability (some)
- Step 7 – TOTALS from back page



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10 Step Process (cont'd)

- Step 8 – Section 22a Guarantee (everyone)
- Step 9 – Section 51c Headlee (everyone)
- Step 10 – Section 22b Discretionary (everyone)




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Cash Flow

- Borrowing Types
 - Bond Secured By State Aid
 - Revolving Line of Credit

- Borrow to Meet Cash Flow Needs From
 - Michigan Municipal Bond Authority
 - Local Bank(s)


- Municipal Finance Qualifying Statement
 - Required to be filed within 6 months after year end. No report filed = no borrowing!



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Cash Flow


- Analyze Revenue & Cash Inflows
 - Property tax analysis (timing)
 - State Aid (1/11th per month)
 - Federal Sources
 - Other Sources
 - ISD transfers, transportation revenue, adult ed, etc.



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Cash Flow


- Analyze Expenditures & Cash Outflows
 - Salaries
 - Fringe Benefits
 - Supplies
 - Equipment & Other Capital Outlay
 - Other Transfers



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Cash Flow


- Analyze expenditures & cash outflows
 - Review payroll registers for Past 12 - 15 months
 - Add % for raises, steps, new employees, etc.
 - Don't forget fringe benefit increases
 - Review accounts payable registers for Past 12 - 15 months
 - Add % for inflationary increases
 - Deduct any "large one time" purchases
 - Add any new "large one time" purchases



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Cash Flow


- Consider adding contingency amounts to your projections
- Be conservative
 - Estimate Revenue Low & Late
 - Estimate Expenditures High & Early



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Cash Flow


- Determine month of greatest deficit
 - Complete 4 week expenditure schedule
- Complete cash flow schedule
 - Insert proceeds to be borrowed
 - Remember to include set aside to repay note
 - Required by statute
 - Equal set aside payments begin in January and end in 5 or 7 months
 - District decides how quickly they wish to repay loan



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Cash Flow


- Other Considerations
 - Spreadsheets allow for fast updating of changes (now on-line)
 - Don't be afraid to “front-load” your projections
 - Put Expenditures Ahead of Revenues to “Inflate” deficit
 - This Eliminates Mid-Year Cash Shortfalls
 - Meeting Payroll Is Job # 1



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Cash Flow


- Other Considerations
 - File a complete application
 - Review prior year information as a resource
 - Contact your bond counsel early
 - Have bond counsel review your application
 - Saves time, money and errors



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Cash Flow

- Board Approval
 - Stress that the district is not broke – Explain the concept of cash flow
 - i.e. Cash is not available when needed



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Deficit Districts

- Considered to have a deficit fund balance if:
 - Fund balance is deficit before reserves
 - Other funds have negative fund balances that in total exceed the General Fund balance
- Must obtain MDE approval of a Deficit Elimination Plan (DEP)
- Excel worksheets



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Deficit Districts

- Budgetary Control Reports must be submitted monthly to MDE
- Eliminate deficit by the end of the 2nd school year after the deficit was incurred
- State Superintendent may extend time



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Other State Reports

- Indirect Cost Report Form DS-4513
 - To identify costs incurred for the benefit of more than one cost objective
 - Allocates common or joint costs to programs served
 - To identify specific costs to a program would be cumbersome and the cost would exceed the benefit
 - Examples are salaries & expenses for auditing



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Indirect Costs

- o Ratio based upon the costs of all operations of the district
- o Determined initially by the State based on information submitted in FID
- o Report R0418 (Preliminary) - Amended by District's and ISD's through the use of Forms DS-4513.
- o Final R0418 Produced



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Indirect Costs (cont'd)

- o Restricted indirect costs (the lower rate) - limits management costs that can be placed in the indirect cost pool
- o Restricted indirect costs apply to grants subject to the "supplement but not supplant" restriction & requirements of a grant.
Example: IDEA Grants
- o Examples of Restricted indirect costs are General Admin. & Business Office



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Indirect Costs (cont'd)

Unrestricted Indirect Costs - Unrestricted indirect costs apply to grants not subject to the "supplement but not supplant" restrictions & requirements of a grant.
Example: District Programs/Facility Rentals, Food Service transfer to General Fund

- Examples of Unrestricted indirect costs are General Administration, Business Office and Operations & Maintenance



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Indirect Costs (cont'd)

- Restricted & Unrestricted Indirect Costs are limited to lower of computed rate or 15%
- Actual costs, if identifiable, may be taken in lieu of indirect costs
- Cost Percentage "Floats" from year-to-year
 - Formula allows for recovery of over-/under-claimed indirect costs from one year to the next



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Indirect Costs (cont'd)

Allocation of Indirect Costs

$(X\% \times \text{Direct Project Cost}) = \text{Indirect Charge to Project}$

- Indirect Charge is the allowed value to assign to a program, etc. for the cost of auditing, budgeting, payroll, human resources, etc.
- See State Guidelines on how to record
- Medicaid rate



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Registry of Educational Personnel (REP)


- Completion is required
- Failure to complete report will result in withholding
- 5% of State School Aid for late submission
- Includes employees and contractors
- All employees, full and part-time
- Contractors who regularly work with students; e.g. contracted substitutes, coaches, food service, transportation



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REP Reporting (cont'd)


- Report collects basic employment data relating to school personnel.
- Data is used to meet federal and state reporting requirements for:
 - No Child Left Behind
 - Education YES!
 - National Center for Education Statistics (NCES)
 - Teacher certification/assignment auditing



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REP Reporting (cont'd)


- Data is submitted 2 times each year, in December and June
- Data may be entered on-line or by a bulk file upload
- Data is audited for quality and accuracy
 - REP data is verified with FID data
 - REP data is verified with SRSD data
 - REP data is analyzed by CEPI for anomalies; for example, consistency in number of HQ teachers from year to year



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REP Reporting (cont'd)


- Personnel are reported as Full Time Equivalent (FTE's)
- FTE is determined based on the position's regular workday:
 - Teacher workday 7.5 hours=1.0 FTE
 - Secretary workday 8 hours=1.0 FTE
 - Parapro workday 6.25 hours=1.0 FTE



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REP Reporting (cont'd)


- Report personnel to the nearest hundredth (0.01) FTE
- Prorate FTE for personnel if allocated to more than one function, building, or assignment
- Personnel may be reported as more than 1.00 FTE, but never more than 2.00 FTE
e.g. a full-time teacher who also teaches adult ed after regular school hours



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Financial Infrastructure Database (FID)


- Key to FID is correctly coding account numbers
- Upload to the State by November 15, 2011
- Warning/Error Messages
- DON'T WAIT UNTIL THE LAST MINUTE!



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FID Reporting (cont'd)

- Access at www.michigan.gov/fid
- Requires a MEIS Login
 - Don't forget to file a security agreement!
- FID Frequently Asked Questions
- FID User's Guide



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FID Reporting (cont'd)

- School-level data:
 - Function codes 111, 112, 113, 118, 119, 122, 125, 127, 241, 249
 - 118, 119, 122, 125 and 127-at least 80% of expenditures
 - Second position of object code
 - Not required for ISD's
- Michigan Public School Accounting Manual (1022 manual)



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Educational Entity Master (EEM)

- Replaced School Code Master
- Linked to other CEPI applications
- New facility definitions
- Pull periodically to verify information
- Access at www.michigan.gov/cepi



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School Infrastructure Database (SID)


- Collects information on school safety practices, Title I, Alternative Education and Dual Enrollment
- Due June 30
- 5% of July State Aid withheld if late submission
- Checklist
- Frequently Asked Questions



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Grants Management


- Tracking Program Grants
 - Federal Direct Grants
 - e.g. ABE
 - Federal Flow-Through From State
 - e.g. National School Lunch, Title Funds
 - Federal Flow Through From ISD/RESA
 - e.g. IDEA
 - R-7120 – Grant Section Auditors Report
 - Reconcile to district revenue reports



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Grants Management (cont'd)


- Applications
 - Responsibility varies from district to district
 - Applications found on MEGS for many grants
 - Forms generally consist of the following:
 - Cover Page
 - Program Objectives
 - Budget Page



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Grants Management (cont'd)


- Budget Page
 - Shows where dollars are being allocated
 - Represents staff allocated to project
 - Details costs by function & object codes
 - Should be prepared by the Business Official



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Grants Management (cont'd)


- Budget Page
 - Verify mathematical accuracy
 - Employer share of FICA costs is chargeable to the grant
 - 7.65% of salaries
 - Determine indirect cost is being properly used
 - Accuracy of rate & the fact that it's being applied to the grant



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Grants Management (cont'd)


- Award of Grant
 - Generally one copy goes to Superintendent and/or Business Official
 - Review to determine award is consistent with amount applied for
 - Create new file for every grant
 - Grant is identified by 4 digit project number
 - Last digit changes with every project year



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Grants Management (cont'd)


- Budget Amendment
 - Can occur during grant period
 - Generally required when an approved budget line item changes by more than 10%
 - Amendment will be submitted and approved in the same manner as the original budget
 - Paper or MEGS/MEIS



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Grants Management (cont'd)


- Reimbursement Request (Federal & State Flow-Through Grants) Only
 - Requests are made electronically – DS-4492
 - Allows district to report claims for payment for services provided
 - To Date
 - Requires “electronic” signature
 - No advances



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Grants Management (cont'd)


- Final Report Form DS-4044
 - Due 60 days after closing date of grant
 - Details actual expenditures, budget & local match expenditures, if any
 - Requires “Electronic” signature of program administrator or business official



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Grants Management (cont'd)


- Carryover Situations
 - When total grant is not completed during initial year
 - Added to current year allocation



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ARRA Reporting


- Section 1512 reporting
 - Quarterly reports due to MDE
 - Guidance
- Program Performance Report
- Final Expenditure Report



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**Budget and Salary/Compensation
Transparency Reporting**


- New for Summer 2010
- Post on local school district's website (ISD's website if no local website)
- Must be posted within 30 days after Board adopted annual operating budget
- Icon on district's home page



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**Budget and Salary/Compensation
Transparency Reporting (cont'd)**


- Requirements:
 - Annual operating budget and revisions
 - Personnel costs-pie chart
 - Operating expenditures-pie chart
 - Collective bargaining agreements
 - Health care plans
 - PA 106
 - Audit reports



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Budget and Salary/Compensation Transparency Reporting (cont'd)


- Requirements (cont'd)
 - Salaries and benefits
 - Superintendent
 - Employees with Salary >\$100,000
 - Dues paid to organizations
 - Lobbying expenditures
- Different reporting requirements for ISD's



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Reports on MDE Website


- www.michigan.gov/mde
 - State Aid and School Finance
 - Resources & Related Info
- Bulletin 1011
 - Groups districts by enrollment
 - Balance sheet, revenue, expenditures, average teacher salary



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Reports on MDE Website (cont'd)

- Bulletin 1014
 - Districts listed individually
 - Revenue and expenditures per pupil, average teacher salary, Fall pupil count, taxable values
- Public School Finance Information
 - State aid by source (pie chart)
 - Foundation allowances by district
 - Education Finance Statistics (peer comparisons)



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