



Intermediate School District Annual Website Report

Summary of 2004 PA 413

Public Act 413 of 2004 (Enrolled House Bill 5475) amended the *Revised School Code* by adding section 620 (MCL 380.620), which requires each intermediate school district (ISD) to post certain information on its website by December 31 of each year beginning in 2006. The required components of the report include information in the following categories:

- A. General information (budget; pupils; employees; constituent districts, PSAs, nonpublic schools)
- B. Travel
- C. Contracts
- D. Contract modifications
- E. Salaries, expense accounts, and supplemental compensation
- F. Fiber optic, cable equipment, and operating system software expenditures
- G. Public relations, polling, lobbying and legal services
- H. IRS tax form 1099s in excess of \$25,000
- I. Specific ISD expenditures
- J. Motor vehicle information

The Michigan Department of Education (MDE) is required to work with the ISDs to determine the form and manner for the posting of the report. Each ISD is required to maintain the report for the most recent reporting period on its website and to also maintain paper copies of previous reports for at least 10 years. MDE is required to include a link on its website to the pages of each of the ISDs' websites that contain the report. The ISDs will provide information on the website link on their Financial Information Database report (see State School Aid Act section 18(3), MCL 388.1618(3)).

A workgroup comprised of MDE staff, ISD business officials, and staff of the Michigan Department of Treasury and Plante & Moran have developed definitions and guidance for the ISDs to consider when compiling the report.

Guidance to ISDs Regarding the Annual Website Report

The first report to be posted will cover the 2005-2006 fiscal year and must be posted on the ISD website by December 31, 2006. Following are definitions and recommendations for the compilation of the annual report. The specific statutory citations that apply to

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each category of items are indicated. It is recommended that the actual statutory language be reviewed rather than relying solely on the summaries provided below. (See *Revised School Code* section 620 in the Attachment.) It should be noted that this guidance reflects what is required by law. In addition, the sample layouts used should not be viewed as the sole required format. Individual ISDs should feel free to provide supplemental information, as they feel necessary, to assist the reader of the website report in understanding the information being provided.

A. General Information (620(1)(a); see also 620(10)(c))
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Provide specific information about the ISD:

1. Budget
2. Pupils
3. ISD Employees
4. Constituent districts, PSAs, nonpublic schools

Michigan Intermediate School District (99000)	FY 2005-2006
Total Budget	\$xx,xxx,xxx
Pupil FTEs	xx,xxx
ISD Employees	xxx
Constituent Districts, PSAs, Nonpublic Schools	xx

1. Total budget – Although the statute refers to “budget,” the intent is to report the final expenditures for the fiscal year. Use the ISD’s final expenditures for the fiscal year, for all governmental funds combined, netting out transfers between funds.
2. FTE pupils served by the ISD – Use the blended count from the August state aid status report of ALL FTEs (add “LEA MEMBERSHIP” and “ISD MEMBERSHIP”). For the December 31, 2006 report of fiscal year 2005-2006 information, use the August 2006 status report.
3. Number of ISD employees – Use the count from the June Register of Educational Personnel (REP). For the December 31, 2006 report of fiscal year 2005-2006 information, use the June 2006 REP.
4. Number of constituent districts, PSAs, and nonpublic schools served by the ISD – The number of constituent districts is straightforward; for PSAs, use the number of PSAs located within the ISD that operated for any part of the fiscal year being reported. (A listing of PSAs by district code number can be seen at: http://www.michigan.gov/documents/DC_41167_7.xls.) For non-public schools, MDE will provide a report following the end of the school year of the number of non-public schools, excluding home schools, that have registered with the department to operate during that school year. For the 2005-2006 information, go to <http://www.mi.gov/npsbs> under “Resources and Related Information” and click on “Non-Public Schools by ISD.”

B. Travel Information (620(1)(b); also see 620(2) and 620(9))

Provide specific travel information for each board member or administrator if their travel expenses exceed \$3,000.00 paid for with ISD funds, for the fiscal year.

1. Name and position
2. Total cost of air fare
3. Total cost of overnight lodging
4. Total cost of car rental
5. Total cost of meals
6. Dates, purposes, and locations of travel.

Michigan Intermediate School District (99000)		
Jane Doe, Superintendent		
FY2006 Total cost of air fare		\$x,xxx
FY2006 Total cost of overnight lodging		x,xxx
FY2006 Total cost of car rental		xxx
FY2006 Total cost of meals		xxx
Dates	Purposes	Locations
October xx-xx	Presentation on NCLB	Chicago
December xx-xx	Regional mtg on accreditation	St. Louis, MO
etc.		

- A. "Public school administrator" is defined in Michigan Law as "...a superintendent, assistant superintendent, chief business official, principal, or assistant principal employed by a school district, intermediate school district, or public school academy." [MCL 423.201(1)(g)] It is recommended that ISDs consider persons in the category of "deputy superintendent" or "associate superintendent" to fall under the category of "administrator." Further, an individual ISD may choose to expand this list as they feel necessary. Those positions listed in the legal definition of public school administrator should be considered the minimum.
- B. The \$3,000.00 threshold, which will be adjusted for inflation annually by MDE, should be the sum of the items that are required to be reported (i.e., air travel, overnight lodging, car rental, and meals). Please take note of the exclusions listed below in "E."
- C. Please note that the travel expenses to be included are only those that are paid for with ISD funds. Exclude any travel expenses that have been paid for or reimbursed by a third party.
- D. The various cost items (air travel, car rental, etc.) may be totaled for each individual; however, travel dates, purposes, and locations must be identified.
- E. The information to be reported **DOES NOT INCLUDE**:
 - i. Round-trip air travel between the Upper Peninsula and the Lower Peninsula on a scheduled airline or on a chartered plane if the chartered plane cost is less than the published cost of a scheduled airline trip;

- ii. Travel expenses for boat or for air for work-related purposes between an island and the mainland (in-state);
- iii. Travel within the ISD for work-related purposes;
- iv. Mileage.

C. Contract Information (620(1)(c); also see 620(3), 620(5), and 620(10)(a) and (b))

Provide information on certain contracts entered into by the ISD during the fiscal year.

- 1. Subject matter of the contract
- 2. Cost of the contract
- 3. Whether the contract was competitively bid or single source
- 4. Name and position of those who signed the contract on behalf of the ISD

Subject Matter	Cost	Compet bid?	Who signed?	Position
“Mister Clean” – building maintenance	\$220,000	YES	Freddy Fiscal	CFO
etc.				

- A. “Contract” is defined in Black’s Law Dictionary as “an agreement between two or more parties creating obligations that are enforceable or otherwise recognizable by law.” “Contract” does not include purchase orders.
- B. “Competitively bid,” as defined in school code section 620(10)(a), means a contract was entered into through a request for information, a request for proposals, or a formal competitive bid process that was advertised and open to the public and includes a contract entered into on behalf of the ISD by another governmental entity or by a nonprofit corporation or nonprofit association.
- C. “Family member,” as defined in school code section 620(10)(b), includes a spouse; sibling or sibling’s spouse or child; spouse’s sibling or child; child or child’s spouse; and parent or parent’s spouse; as created by adoption or marriage.
- D. The information to be reported **DOES NOT INCLUDE**:
 - i. Employment contracts;
 - ii. Contracts for fiber optic or cable equipment and operation system software for fiber optic or cable equipment networks;
 - iii. Contracts for utilities;
 - iv. Contracts for an annuity or retirement benefit for which all employees are eligible UNLESS the contract is for payment of a commission to a third-party broker for securing the contract.
- E. The information to be reported **DOES INCLUDE**:
 - i. Contracts in excess of \$100,000;
 - ii. Contracts in excess of \$25,000 that were not competitively bid;

- iii. Contacts entered into with an entity in which an ISD board member, administrator, or family member was known by the ISD board to have a monetary interest.
- F. The following situations do **NOT** indicate a **monetary interest**:
- i. A contract between the ISD and a corporation in which a board member, administrator, or family member is a stockholder owning 1% or less of the total stock if the stock is not listed on the stock exchange;
 - ii. A contract between the ISD and a corporation in which a board member, administrator, or family member is a stockholder owning stock with a present market value of \$25,000 or less if the stock is listed on the stock exchange;
 - iii. A contract between the ISD and a corporation in which a trust under which a board member, administrator, or family member is a beneficiary if the trust owns 1% or less of the total stock if the stock is not listed on the stock exchange;
 - iv. A contract between the ISD and a corporation in which a trust under which a board member, administrator, or family member is a beneficiary if the trust owns stock with a present market value of \$25,000 or less if the stock is listed on the stock exchange;
 - v. A contract between the ISD and a professional limited liability company if a board member, administrator, or family members is an employee but not a member of the company;
 - vi. A contract between the ISD and a corporation in which a board member, administrator, or family member is not a director, officer, or employee;
 - vii. A contract between the ISD and a firm, partnership, or other unincorporated association in which a board member, administrator, or family member is not a partner, member, or employee;
 - viii. A contract between the ISD and a corporation or firm that has a debt owed to a board member, administrator, or family member;
 - ix. A contract between the ISD and a constituent district.

D. Contract Modification Information (620(1)(d); see also 620(3))

Provide information on certain contract modifications made by the ISD during the fiscal year.

- 1. A description of the modification
- 2. The total additional amount
- 3. The total financial obligation

Modification Description	Add'l Amount	Revised Total
"Mr. Clean" – Added maintenance of buildings 3, 4, and 5	\$45,000	\$265,000
etc.		

- A. The information to be reported **DOES NOT INCLUDE**:
 - i. Modifications to contracts for utilities;
 - ii. Modifications to contracts for an annuity or retirement benefit for which all employees are eligible UNLESS the contract is for payment of a commission to a third-party broker for securing the contract.
- B. The information to be reported **DOES INCLUDE**:
 - i. Modifications resulting in an additional obligation exceeding \$100,000;
 - ii. Modifications that increased the total obligation to over \$100,000;
 - iii. Modifications that were not competitively bid and that resulted in an additional obligation exceeding \$25,000; and
 - iv. Modifications that were not competitively bid and that increased the total obligation to over \$25,000.

E. Salary, Expense Account, and Supplemental Compensation Information (620(1)(e); see also 620(4))

Provide certain information on employees with compensation packages with the highest monetary value.

- 1. Dollar value of salary
- 2. Dollar value of expense accounts
- 3. Dollar value of all reimbursed expenses
- 4. Dollar value of all supplemental compensation (as defined above).

Position	Salary	Exp Acct	Reimb Exp	Suppl Comp
Superintendent	\$145,000	\$36,000	\$0	\$25,000
CFO	\$98,000	\$12,000	\$0	\$10,000
etc. (at least 3; not more than 20)				

- A. Determine which ISD employees have "...a compensation package with a total annual monetary value in the top 3% among the intermediate school district's employees..."
 - i. Determine the number of employees for whom the compensation information will be reported. Using the figure reported in **A. General Information**, #3 – Number of ISD employees, multiply that figure by .03 to determine the 3% figure. If the resulting number is less than 3, the ISD must report on the top 3 employees. If the resulting number is greater than 20, the ISD must report on the top 20.
 - ii. Determine the sum of Salary + Expense Accounts + Reimbursed Expenses + Supplemental Compensation" for each employee. (NOTE: This calculation does not need to be made for all employees if the ISD can

demonstrate a good faith effort to include all employees with a high probability of being in the top 3%.)

- B. Rank order the employees in decreasing order of total compensation and identify the employees by position for whom the ISD must report.
- C. "Salary" is as defined by contract.
- D. "Expense Account" is funds provided to the employee above and beyond salary to provide for the payment of expenses in a non-accountable plan.
- E. "Reimbursed Expenses" are reimbursed personal expenses. Reimbursed expenses do NOT include travel expenses for work-related business or other expenses related to doing the business of the ISD.
- F. "Supplemental Compensation" includes the dollar value of any bonus, stipend, or other supplemental compensation, meaning any payment or benefit made available to that employee that is not generally made available to all teaching, administrative, and executive-level employees of the ISD, as defined by contract.

F. Fiber Optic or Cable Equipment and Operating System Software for Fiber Optic or Cable Equipment Networks (620(1)(f))

Provide certain information on the expenditures and source(s) of funding for this equipment and software.

- 1. The source(s) (list each ISD fund separately along with other sources) of the funding used to make these expenditures
- 2. The amount expended from each source

Fund Source	Expenditures for Fiber Optic or Cable Equipment or OS Software
General Fund	\$xx,xxx
etc.	
-- OR --	
No expenditures for fiber optic or cable equipment or operating system software for fiber optic or cable equipment networks.	

- A. Fiber Optic or Cable "Equipment" means terminating equipment that would include such items as routers, switches, and modems. "Equipment" does not include the fiber or cable itself or the cost of installation.
- B. "Operating System Software" for Fiber Optic or Cable Equipment "Networks" means the operating system on the network if the network uses fiber optic or cable.

G. Public Relations, Polling, Lobbying, and Legal Services (620(1)(g))

Provide certain information on payments made to non-employees for these services.

1. Name of the vendor
2. Description of the services received
3. The amount paid

Vendor	Services	Amount
Legal Firm	Legal services	\$25,000
ABC Communications	Public relations	\$15,000
etc.		

- A. Information to be provided is for payments made to **non-employees only**. If ISD employees provide these services, the expenses related to these services do not need to be included in this section of the report. (See **I. Certain ISD Expenditures** below.)
- B. Provide the information by vendor.

H. IRS Tax Form 1099's in Excess of \$25,000 (620(1)(h))

Provide certain information on payments made to individuals for whom a federal income tax form 1099 was issued.

1. The name of the individual
2. The total amount paid
3. A description of the project or projects for which the person was contracted
4. The services provided by the person.

Name	Amount	Projects	Services
Sally B. Smith	\$45,000	"Future Teachers"	Project management and coordination
etc.			

- A. Do NOT include information on payments to individuals already reported as employees under **E. Salary, Expense Account, and Supplemental Compensation Information** or as vendors under **G. Public Relations, Polling, Lobbying, and Legal Services**.
- B. Report any 1099s issued for the preceding calendar year in excess of \$25,000 (i.e., for the December 2006 report, for calendar year 2005).

I. Certain ISD Expenditures (620(1)(i))

Provide certain information in ISD expenditures for administration and on public relations, surveys, polling, lobbying, and legal services.

1. The amount and percentage of the total budget spent on administrative costs for the fiscal year.
2. The amount and percentage of the total budget spent on any of the following: public relations, surveys, polling, lobbying, and legal services. (The ISD may choose to indicate how much of this figure has already been reported under **G. Public Relations, Polling, Lobbying, and Legal Services.**)

	\$ Amount	% of Budget
Administrative Costs	\$x,xxx,xxx	xx.x%
Public relations, surveys, polling, lobbying, legal services	\$xxx,xxx	x.x%

- A. "Administrative Costs" is not defined under the Michigan public school accounting manual. However, for consistency in reporting, it is recommended that ISDs report expenditures under the 230's (General Administration) and 240's (School Administration) function codes on the Financial Information Database (FID).
- B. "Total budget" is that figure as reported under **A. General Information.**

J. Motor Vehicle Information (620(1)(j))

Provide certain information on motor vehicles owned or leased by the ISD during the fiscal year.

1. Each motor vehicle (noting exclusions above) owned or leased by the ISD
2. For each, a description of the purposes for which the motor vehicle was used.

Motor Vehicles	Purpose
2003 Ford Taurus	Superintendent's personal and business related use.
2002 Chevy Cavalier	Pool car for staff business-related use.
etc.	

- A. Exclude vehicles already reported under **C. Contract Information.**
- B. Exclude vehicles weighing more than 7,500 pounds.

APPENDIX

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

***** 380.620.added THIS ADDED SECTION IS EFFECTIVE JULY 1, 2006 *****

380.620.added Report to be posted on intermediate school district website.

Sec. 620.

(1) Not later than December 31 of each year, each intermediate school district shall post on its website a report containing all of the following information for the immediately preceding school fiscal year in the form and manner prescribed by the department:

(a) All of the following general information:

(i) The amount of the intermediate school district's total budget.

(ii) The number of full-time equated pupils served by the intermediate school district.

(iii) The number of employees employed by the intermediate school district.

(iv) The number of constituent districts, public school academies, and nonpublic schools served by the intermediate school district.

(b) Except as otherwise provided in subsection (2) and subject to subsection (9), for each intermediate school board member or school administrator of the intermediate school district who had travel expenses during the school fiscal year that totaled more than \$3,000.00 and that were paid for with intermediate school district funds, all of the following information concerning that travel:

(i) The total cost of air travel.

(ii) The total cost of overnight lodging.

(iii) The total cost of car rental.

(iv) The total cost of meals.

(v) The dates, purpose, and locations of travel.

(vi) The name and position of the board member or administrator.

(c) Except as otherwise provided in subsection (3) and subject to subsection (5), for each contract, other than an employment contract or a contract that is reported under subdivision (f), that was entered into by the intermediate school district during the school fiscal year and that either obligated the intermediate school district for an amount in excess of \$100,000.00; was not competitively bid and obligated the intermediate school district for an amount in excess of \$25,000.00; or was entered into with an entity in which an intermediate school board member or school administrator of the intermediate school district, or a family

member of an intermediate school board member or school administrator of the intermediate school district, was known by the intermediate school board to have a monetary interest, a description of the contract that includes at least all of the following:

(i) The subject matter and cost of the contract.

(ii) Whether the contract was competitively bid or was a single source contract.

(iii) The name and position of each individual who signed the contract on behalf of the intermediate school district.

(d) Except as otherwise provided in subsection (3), if there was a modification made during the school fiscal year to an existing contract that resulted in an additional financial obligation owed by the intermediate school district in excess of \$100,000.00 or that resulted in the total financial obligation owed by the intermediate school district from the existing contract exceeding \$100,000.00, or was a modification to an existing contract that was not competitively bid and the modification resulted in an additional financial obligation owed by the intermediate school district in excess of \$25,000.00 or resulted in the total financial obligation owed by the intermediate school district from the existing contract exceeding \$25,000.00, a description of the modification and the total amount of the additional and total financial obligation.

(e) Subject to subsection (4), for each intermediate school district employee with a compensation package with a total annual monetary value in the top 3% among the intermediate school district's employees, all of the following:

(i) The dollar value of his or her salary.

(ii) The dollar value of all expense accounts provided for the employee and the dollar value of all reimbursed expenses.

(iii) The dollar value of any bonus, stipend, or any other form of supplemental compensation. As used in this subparagraph, "supplemental compensation" means any payment or benefit made available to that employee that is not generally made available to all teaching, administrative, and executive-level employees of the intermediate school district.

(f) Total costs incurred during the school fiscal year, and the source or sources of the money expended during the school fiscal year, for fiber optic or cable equipment and operating system software for fiber optic or cable equipment networks. The description of the source or sources of the money expended for purposes described in this subdivision shall specify the amount used from each of the separate funds maintained by the intermediate school district and used from each other source.

(g) Payments made during the school fiscal year to persons who were not employees of the intermediate school district for public relations, polling, lobbying, or legal services and a description of the services received by the intermediate school district in return.

(h) For each person not included under subdivision (e) or (g) to whom the intermediate

school district was required to issue a federal income tax form 1099 that showed payments in excess of \$25,000.00 during the school fiscal year, the total amount paid to the individual, a description of the project or projects for which the person was contracted, and the services provided by the person.

(i) The amount and percentage of the intermediate school district's total budget that was spent on each of the following:

(i) Administrative costs, as defined under the Michigan public school accounting manual.

(ii) Public relations, surveys, polling, lobbying, and legal services.

(j) A list of all motor vehicles weighing 7,500 pounds or less that were owned or leased by the intermediate school district during the school fiscal year and are not reported under subdivision (c) and a description of the purposes for which each of these motor vehicles was used.

(2) Subsection (1)(b) does not apply to any of the following:

(a) Round-trip air travel on a scheduled airline from a location in the Upper Peninsula to a location in the Lower Peninsula or chartered round-trip air travel from a location in the Upper Peninsula to a location in the Lower Peninsula if the cost of the chartered air travel is less than the published cost of the same air travel on a scheduled airline.

(b) Travel expenses for air or boat travel for work-related purposes within this state between an island and the mainland.

(c) Travel expenses for travel within the boundaries of the intermediate school district for work-related purposes.

(d) Mileage reimbursement.

(3) Subsection (1)(c) and (d) does not apply to a contract for utilities or to a contract for an annuity or retirement benefit in which all employees are eligible to participate unless the contract is for payment of a commission to a third-party broker for securing 1 of those contracts.

(4) If an intermediate school district has fewer than 3 employees in the top 3% of employees as described in subsection (1)(e), the intermediate school district shall include the information required under subsection (1)(e) for each intermediate school district employee with a compensation package with a total monetary value in the top 3 among the intermediate school district's employees. If an intermediate school district has more than 20 employees in the top 3% of employees as described in subsection (1)(e), the intermediate school district shall include the information under subsection (1)(e) for each intermediate school district employee with a compensation package with a total monetary value in the top 20 among the intermediate school district's employees.

(5) For the purposes of subsection (1)(c), an intermediate school board member or school administrator of an intermediate school district, or a family member of an intermediate

school board member or school administrator of an intermediate school district, is not considered to have a monetary interest in any of the following contracts:

(a) A contract between the intermediate school district and any of the following:

(i) A corporation in which an intermediate school board member, intermediate school district administrator, or family member is a stockholder owning 1% or less of the total stock outstanding in any class if the stock is not listed on a stock exchange or owning stock that has a present market value of \$25,000.00 or less if the stock is listed on a stock exchange.

(ii) A corporation in which a trust, if an intermediate school board member, intermediate school district administrator, or family member is a beneficiary under the trust, owns 1% or less of the total stock outstanding in any class if the stock is not listed on a stock exchange or owning stock that has a present market value of \$25,000.00 or less if the stock is listed on a stock exchange.

(iii) A professional limited liability company organized pursuant to the Michigan limited liability company act, 1993 PA 23, MCL 450.5101 to 450.6200, if an intermediate school board member, intermediate school district administrator, or family member is an employee but not a member of the company.

(b) A contract between the intermediate school district and any of the following:

(i) A corporation in which an intermediate school board member, intermediate school district administrator, or family member is not a director, officer, or employee.

(ii) A firm, partnership, or other unincorporated association, in which an intermediate school board member, intermediate school district administrator, or family member is not a partner, member, or employee.

(iii) A corporation or firm that has an indebtedness owed to an intermediate school board member, intermediate school district administrator, or family member.

(c) A contract between the intermediate school district and a constituent district.

(6) The department shall include on its website a link to the page on each intermediate school district's website that includes the intermediate school district's report under subsection (1).

(7) The department shall work with intermediate school districts to determine the form and manner for the posting of the report under subsection (1).

(8) An intermediate school district shall maintain the report under subsection (1) on its website only for the most recent reporting period, but shall maintain paper copies of previous reports for at least 10 years.

(9) Beginning January 1, 2006, the monetary amount specified in subsection (1)(b) shall be adjusted each January 1 by multiplying the amount for the immediately preceding year by the percentage by which the average consumer price index for all items for the 12 months

ending August 31 of the year in which the adjustment is made differs from that index's average for the 12 months ending on August 31 of the immediately preceding year and adding that product to the maximum amount that applied in the immediately preceding year, rounding to the nearest whole dollar. The adjustment shall apply only to expenditures or violations occurring after the date of the adjusting of the amount. The adjusted amount shall be determined and announced by the department on or before December 15 of each year and shall be provided to all persons requesting the adjusted amount. If the index is unavailable, the department shall make a reasonable approximation.

(10) As used in this section:

(a) "Competitively bid" means that a contract was entered into through a request for information, a request for proposal, or a formal competitive bid process that was advertised and open to the public, and includes a contract entered into on behalf of the intermediate school district by a federal, state, or local governmental entity that performed a request for information, request for proposal, or formal competitive bid process or by a nonprofit corporation or nonprofit association that performed a request for information, request for proposal, or formal competitive bid process.

(b) "Family member" means a person's spouse or spouse's sibling or child; a person's sibling or sibling's spouse or child; a person's child or child's spouse; or a person's parent or parent's spouse, and includes these relationships as created by adoption or marriage.

(c) "Total budget" means budget for all funds held by the intermediate school district.

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Popular Name: Act 451

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