

**BUDGET, PLANNING & ACCOUNTING SERVICES**

**MADISON METROPOLITAN SCHOOL DISTRICT**



545 West Dayton St. ● Madison, Wisconsin 53703-1967 ■ 608.663.8496 ▼ <https://bpaweb.madison.k12.wi.us>

Donna Williams, *Director*

Jennifer Cheatham, Ed.D., *Superintendent of Schools*

To: Board of Education Appendix PPP-5-18  
November 25, 2013

From: Michael Barry, Assistant Superintendent for Business

Date: November 21, 2013

Subject: 2012-13 External Financial Audit Presentation

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As required by state statute, the Madison Metropolitan School District hires an independent audit firm to perform an audit of our annual financial statements and review our compliance with federal and state program requirements. Renee Messing, partner in charge of the audit, will speak to the Board of Education on November 28, 2013 and answer any questions at that time.

Enclosed are the documents prepared by CliftonLarsonAllen for your information:

1. Financial Statements for the year ending June 30, 2013
2. Federal Single Audit

**Appendix PPP-5-18**  
**November 25, 2013**

**MADISON METROPOLITAN  
SCHOOL DISTRICT  
Madison, Wisconsin**

**SINGLE AUDIT REPORT  
June 30, 2013**

DRAFT For Discussion Purposes Only

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

Board of Directors  
Madison Metropolitan School District  
Madison, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison Metropolitan School District, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Madison Metropolitan School District's basic financial statements, and have issued our report thereon dated November 15, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Madison Metropolitan School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madison Metropolitan School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Madison Metropolitan School District's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Madison, Wisconsin  
November 20, 2013

DRAFT For Discussion Purposes Only

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE,  
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Education  
Madison Metropolitan School District  
Madison, Wisconsin

**Report on Compliance for Each Major Federal Program**

We have audited Madison Metropolitan School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Madison Metropolitan School District's major federal programs for the year ended June 30, 2013. Madison Metropolitan School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Madison Metropolitan School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Madison Metropolitan School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Madison Metropolitan School District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Madison Metropolitan School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### **Report on Internal Control Over Compliance**

Management of Madison Metropolitan School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Madison Metropolitan School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *OMB Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madison Metropolitan School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by *OMB Circular A-133***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison Metropolitan School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Madison Metropolitan School District's basic financial statements. We issued our report thereon dated November 15 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *OMB Circular A-133* 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 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Middleton, Wisconsin  
November 20, 2013

DRAFT For Discussion Purposes Only



**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<u>Awarding Agency/ Pass-Through Agency/ Award Description</u>	<u>CFDA</u>	<u>Program or Award Amount</u>	<u>(Unearned)/ Receivable July 1, 2012</u>	<u>Adjustments</u>	<u>Receipts Grantor Reimbursements</u>	<u>Expenditures</u>	<u>(Unearned)/ Receivable June 30, 2013</u>
<b>U.S. Department of Agriculture</b>							
Passed-through Wisconsin Department of Public Instruction							
Nutrition Cluster							
Food Distribution 7/1/12 - 6/30/13	10.555	N/A	\$ -	\$ -	\$ 559,795	\$ 559,795	\$ -
National School Breakfast 7/1/11 - 6/30/12 7/1/12 - 6/30/13	10.553	N/A	240,514	-	240,514	-	-
			<u>240,514</u>	<u>-</u>	<u>1,262,285</u>	<u>1,511,198</u>	<u>248,913</u>
			<u>240,514</u>	<u>-</u>	<u>1,502,799</u>	<u>1,511,198</u>	<u>248,913</u>
National School Lunch 7/1/11 - 6/30/12 7/1/12 - 6/30/13	10.555	N/A	743,615	-	743,615	-	-
			<u>-</u>	<u>-</u>	<u>4,041,760</u>	<u>4,882,730</u>	<u>840,970</u>
			<u>743,615</u>	<u>-</u>	<u>4,785,375</u>	<u>4,882,730</u>	<u>840,970</u>
Summer Food Service Program 7/1/11 - 6/30/12 7/1/12 - 6/30/13	10.559	N/A	154,447	-	154,447	-	-
			<u>-</u>	<u>-</u>	<u>308,780</u>	<u>390,509</u>	<u>81,729</u>
			<u>154,447</u>	<u>-</u>	<u>463,227</u>	<u>390,509</u>	<u>81,729</u>
Total Nutrition Cluster			<u>1,138,576</u>	<u>-</u>	<u>7,311,196</u>	<u>7,344,232</u>	<u>1,171,612</u>
Child and Adult Care Food Program 7/1/12 - 6/30/13	10.558	N/A	-	-	47,723	53,234	5,511
Team Nutrition 7/1/12 - 6/30/13	10.574	\$ 250	-	-	-	250	250
Wisconsin Fresh Fruit & Vegetable Program 7/1/11 - 6/30/12 7/1/12 - 9/30/12 10/1/12 - 6/30/13	10.582	76,984 16,053 192,747	76,984 -	- -	76,984 16,002 118,057	- 16,002 184,971	- - 66,914
			<u>76,984</u>	<u>-</u>	<u>211,043</u>	<u>200,973</u>	<u>66,914</u>
Total U.S. Department of Agriculture			<u>1,215,560</u>	<u>-</u>	<u>7,569,962</u>	<u>7,598,689</u>	<u>1,244,287</u>

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<u>Awarding Agency/ Pass-Through Agency/ Award Description</u>	<u>CFDA</u>	<u>Program or Award Amount</u>	<u>(Unearned)/ Receivable July 1, 2012</u>	<u>Adjustments</u>	<u>Receipts Grantor Reimbursements</u>	<u>Expenditures</u>	<u>(Unearned)/ Receivable June 30, 2013</u>
<b>U.S. Department of Education</b>							
Passed-through Wisconsin Department of Public Instruction							
Title I Cluster							
ESEA Title 1A Basic	84.010						
7/1/11 - 6/30/12		\$ 1,490,129	\$ 1,490,129	\$ -	\$ 1,490,129	\$ -	\$ -
7/1/12 - 9/30/12		13,797	-	-	13,797	13,797	-
7/1/12 - 6/30/13		7,452,260	-	-	3,614,674	6,119,924	2,505,250
Total ESEA Title 1A Basic			<u>1,490,129</u>	<u>-</u>	<u>5,118,600</u>	<u>6,133,721</u>	<u>2,505,250</u>
ESEA Title 1A Supplemental School Improvement	84.010						
7/1/12 - 6/30/13		140,000	-	-	33,998	127,280	93,282
Total ESEA Title 1A Supplemental School Improvement			<u>-</u>	<u>-</u>	<u>33,998</u>	<u>127,280</u>	<u>93,282</u>
Title 1D Jail School	84.010						
7/1/11 - 6/30/12		2,309	2,309	-	2,309	-	-
7/1/12 - 6/30/13		45,311	-	-	33,353	37,023	3,670
Total Title 1D Jail School			<u>2,309</u>	<u>-</u>	<u>35,662</u>	<u>37,023</u>	<u>3,670</u>
ARRA - ESEA Academic ACH Awards	84.389						
7/1/10 - 6/30/12		187,260	187,260	-	187,260	-	-
Total ARRA ESEA Academic ACH Awards			<u>187,260</u>	<u>-</u>	<u>187,260</u>	<u>-</u>	<u>-</u>
Total Title 1 Cluster			<u>1,679,698</u>	<u>-</u>	<u>5,375,520</u>	<u>6,298,024</u>	<u>2,602,202</u>

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<u>Awarding Agency/ Pass-Through Agency/ Award Description</u>	<u>CFDA</u>	<u>Program or Award Amount</u>	<u>(Unearned)/ Receivable July 1, 2012</u>	<u>Adjustments</u>	<u>Receipts Grantor Reimbursements</u>	<u>Expenditures</u>	<u>(Unearned)/ Receivable June 30, 2013</u>
<b>U.S. Department of Education (Continued)</b>							
Passed-through Wisconsin Department of Public Instruction (Continued)							
Special Education Cluster							
IDEA Flow-through PL 94-142	84.027						
7/1/11 - 6/30/12		\$ 2,462,472	\$ 2,462,472	\$ -	\$ 2,462,472	\$ -	\$ -
7/1/12 - 6/30/13		7,863,232	-	-	3,728,246	6,407,367	2,679,121
Total IDEA Flow-through			<u>2,462,472</u>	<u>-</u>	<u>6,190,718</u>	<u>6,407,367</u>	<u>2,679,121</u>
High Cost Special Education	84.027						
7/1/12 - 6/30/13		N/A	-	-	310,109	310,109	-
IDEA Disproportionality Grant	84.027						
7/1/11 - 6/30/12			14,574	-	14,574	-	-
Total IDEA Disproportionality Grant			<u>14,574</u>	<u>-</u>	<u>14,574</u>	<u>-</u>	<u>-</u>
IDEA Discretionary Grant	84.027						
7/1/11 - 6/30/12		12,320	-	-	-	12,320	12,320
Total IDEA Discretionary Grant			<u>-</u>	<u>-</u>	<u>-</u>	<u>12,320</u>	<u>12,320</u>
Preschool Entitlements (PL 99-457) (IDEA)	84.173						
7/1/11 - 6/30/12		67,965	67,965	-	67,965	-	-
7/1/12 - 6/30/13		260,497	-	-	116,656	211,895	95,239
Total Preschool Entitlement			<u>67,965</u>	<u>-</u>	<u>184,621</u>	<u>211,895</u>	<u>95,239</u>
Total Special Education Cluster			<u>2,545,011</u>	<u>-</u>	<u>6,700,022</u>	<u>6,941,691</u>	<u>2,786,680</u>

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<b>Awarding Agency/ Pass-Through Agency/ Award Description</b>	<b>CFDA</b>	<b>Program or Award Amount</b>	<b>(Unearned)/ Receivable July 1, 2012</b>	<b>Adjustments</b>	<b>Receipts Grantor Reimbursements</b>	<b>Expenditures</b>	<b>(Unearned)/ Receivable June 30, 2013</b>
<b>U.S. Department of Education (Continued)</b>							
Passed-through Wisconsin Department of Public Instruction (Continued)							
Perkins Vocational and Technical Education	84.048						
Basic Vocational Education Grant							
7/1/11 - 6/30/12		79,531	\$ 79,531	\$ -	\$ 79,531	\$ -	\$ -
7/1/12 - 6/30/13		233,055	-	-	175,172	233,055	57,883
Total Perkins Vocational and Technical Education			79,531	-	254,703	233,055	57,883
Education for Homeless Children	84.196						
7/1/11 - 6/30/12		33,673	33,673	-	33,673	-	-
7/1/12 - 6/30/13		62,280	-	-	40,546	57,587	17,041
Total Education for Homeless Children			33,673	-	74,219	57,587	17,041
21st Century Community Learning Centers	84.287						
7/1/11 - 6/30/12		316,835	316,835	-	316,835	-	-
7/1/12 - 6/30/13		1,067,894	-	-	433,111	908,073	474,962
Total 21st Century Community Learning Centers			316,835	-	749,946	908,073	474,962

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<b>Awarding Agency/ Pass-Through Agency/ Award Description</b>	<b>CFDA</b>	<b>Program or Award Amount</b>	<b>(Unearned)/ Receivable July 1, 2012</b>	<b>Adjustments</b>	<b>Receipts Grantor Reimbursements</b>	<b>Expenditures</b>	<b>(Unearned)/ Receivable June 30, 2013</b>
<b>U.S. Department of Education (Continued)</b>							
Passed-through Wisconsin Department of Public Instruction (Continued)							
Enhancing Education Through Technology Cluster							
Title III-A English Language Acquisition	84.365						
7/1/11 - 6/30/12		334,686	\$ 334,686	\$ -	\$ 334,686	\$ -	\$ -
7/1/12 - 6/30/13		852,350	-	-	315,360	590,111	274,751
Total Title III-A English Language Acquisition			<u>334,686</u>	<u>-</u>	<u>650,046</u>	<u>590,111</u>	<u>274,751</u>
Title III-A Immigrant Discretionary	84.365						
7/1/12 - 6/30/13		3,637	3,637	-	3,637	-	-
Total Immigrant Children and Youth Project			<u>3,637</u>	<u>-</u>	<u>3,637</u>	<u>-</u>	<u>-</u>
Total Enhancing Education Through Technology Cluster			<u>338,323</u>	<u>-</u>	<u>653,683</u>	<u>590,111</u>	<u>274,751</u>
Mathematics and Science Partnership	84.366						
9/1/11 - 6/30/12		46,016	46,016	-	46,016	-	-
7/1/12 - 8/31/12		97,521	-	-	97,521	97,521	-
9/1/12 - 8/31/13		213,456	-	-	-	85,769	85,769
Total Mathematics and Science Partnership			<u>46,016</u>	<u>-</u>	<u>143,537</u>	<u>183,290</u>	<u>85,769</u>

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<b>Awarding Agency/ Pass-Through Agency/ Award Description</b>	<b>CFDA</b>	<b>Program or Award Amount</b>	<b>(Unearned)/ Receivable July 1, 2012</b>	<b>Adjustments</b>	<b>Receipts Grantor Reimbursements</b>	<b>Expenditures</b>	<b>(Unearned)/ Receivable June 30, 2013</b>
<b>U.S. Department of Education (Continued)</b>							
Passed-through Wisconsin Department of Public Instruction (Continued)							
Improving Teacher Quality State Grants	84.367						
7/1/11 - 6/30/12		\$ 841,922	\$ 841,922	\$ -	\$ 841,922	\$ -	\$ -
7/1/12 - 6/30/13		1,382,043	-	-	680,605	1,225,782	545,177
Total Improving Teacher Quality State Grants			<u>841,922</u>	<u>-</u>	<u>1,522,527</u>	<u>1,225,782</u>	<u>545,177</u>
Advanced Placement Program	84.330						
5/1/12 - 9/15/12		11,100		-	11,100	11,100	-
ESEA Title V-B Charter Schools	84.282						
8/1/11 - 7/31/12		56,732	56,732	-	56,732	-	-
8/1/12 - 7/31/13		312,774	-	-	108,167	212,184	104,017
Total ESEA Title V-B Charter Schools			<u>56,732</u>	<u>-</u>	<u>164,899</u>	<u>212,184</u>	<u>104,017</u>
Safe and Supportive Schools	84.184						
7/1/11 - 6/30/12		134,247	134,247	-	134,247	-	-
7/1/12 - 6/30/13		484,100	-	-	252,469	394,381	141,912
Total Safe and Supportive Schools			<u>134,247</u>	<u>-</u>	<u>386,716</u>	<u>394,381</u>	<u>141,912</u>
Total passed-through Wisconsin Department of Public Instruction			<u>6,071,988</u>	<u>-</u>	<u>16,036,872</u>	<u>17,055,278</u>	<u>7,090,394</u>

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<u>Awarding Agency/ Pass-Through Agency/ Award Description</u>	<u>CFDA</u>	<u>Program or Award Amount</u>	<u>(Unearned)/ Receivable July 1, 2012</u>	<u>Adjustments</u>	<u>Receipts Grantor Reimbursements</u>	<u>Expenditures</u>	<u>(Unearned)/ Receivable June 30, 2013</u>
<b>U.S. Department of Education (Continued)</b>							
Direct							
Smaller Learning Communities	84.215L						
8/8/11 - 6/30/12		\$ 293,714	\$ 293,714	\$ -	\$ 293,714	\$ -	\$ -
7/1/12 - 6/30/13		1,316,959	-	-	742,677	1,159,339	416,662
Total Smaller Learning Communities			<u>293,714</u>	<u>-</u>	<u>1,036,391</u>	<u>1,159,339</u>	<u>416,662</u>
Indian Education	84.060						
7/1/11 - 6/30/12		13,251	13,251	-	13,251	-	-
7/1/12 - 6/30/13		48,831	-	-	23,320	46,577	23,257
Total Indian Education			<u>13,251</u>	<u>-</u>	<u>36,571</u>	<u>46,577</u>	<u>23,257</u>
Comprehensive Integrated Mental Health Initiative	84.215E						
10/1/12 - 9/30/13		347,680	-	-	66,120	209,973	143,853
Total U.S. Department of Education (Direct)			<u>306,965</u>	<u>-</u>	<u>1,139,082</u>	<u>1,415,889</u>	<u>583,772</u>
Passed-through State of Wisconsin DOA							
ARRA - Education Jobs Fund	84.410						
7/1/11 - 6/30/12		3,616,255	3,616,255	-	3,616,255	-	-
7/1/12 - 6/30/13		140,384	-	-	140,384	140,384	-
Total ARRA - Education Jobs Fund			<u>3,616,255</u>	<u>-</u>	<u>3,756,639</u>	<u>140,384</u>	<u>-</u>
Passed-through National Louis University							
Investing in Innovation Funds (i3 Reading Recovery)	84.396A						
11/1/11 - 6/30/12		19,929	(19,929)	-	-	19,929	-
7/1/12 - 6/30/13		30,000	-	-	30,000	7,886	(22,114)
Total Investing in Innovation Funds (i3 Reading Recovery)			<u>(19,929)</u>	<u>-</u>	<u>30,000</u>	<u>27,815</u>	<u>(22,114)</u>

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<b>Awarding Agency/ Pass-Through Agency/ Award Description</b>	<b>CFDA</b>	<b>Program or Award Amount</b>	<b>(Unearned)/ Receivable July 1, 2012</b>	<b>Adjustments</b>	<b>Receipts Grantor Reimbursements</b>	<b>Expenditures</b>	<b>(Unearned)/ Receivable June 30, 2013</b>
<b>U.S. Department of Education (Continued)</b>							
Passed-through Special Olympics of North America Special Education - Special Olympics 12/19/12 - 6/30/13	84.380	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ 772	\$ (23,228)
Total U.S. Department of Education			9,975,279	-	20,986,593	18,640,138	7,628,824
<b>U.S. Department of Health and Human Services</b>							
Passed-through Wisconsin Department of Health Services Medicaid	93.778						
7/1/08 - 6/30/09			441,845	(441,845)	-	-	-
7/1/09 - 6/30/10			270,847	(270,847)	832,149	832,149	-
7/1/10 - 6/30/11			(1,992)	1,992	3,382,729	3,382,729	-
7/1/11 - 6/30/12			7,609	(7,609)	-	676,539	676,539
7/1/12 - 6/30/13			-	-	254,944	1,248,426	993,482
Total Medicaid			718,309	(718,309)	4,469,822	6,139,843	1,670,021
Passed-through Wisconsin Department of Public Instruction Refugee School Impact 7/1/12 - 6/30/13	93.576	365	365	-	365	-	-
Center for Disease Control 7/1/12 - 6/30/13	93.938	500	-	-	500	500	-
Total passed-through Wisconsin Department of Health Services			718,674	(718,309)	4,470,687	6,140,343	1,670,021
Passed-through Wisconsin Department of Workforce Development Child Care and Development Fund - TANIF 7/1/12 - 6/30/13	93.596		-	-	192,774	192,774	-
Total U.S. Department of Health and Human Services			718,674	(718,309)	4,663,461	6,333,117	1,670,021

The accompanying note is an integral part of the schedule of expenditures of federal awards.



**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2013**

<u>Awarding Agency/ Pass-Through Agency/ Award Description</u>	<u>CFDA</u>	<u>Program or Award Amount</u>	<u>(Unearned)/ Receivable July 1, 2012</u>	<u>Adjustments</u>	<u>Receipts Grantor Reimbursements</u>	<u>Expenditures</u>	<u>(Unearned)/ Receivable June 30, 2013</u>
<b>U.S. Department of Labor</b>							
Passed-through South Central Workforce Development Board							
School to Work	17.259						
7/1/11 - 6/30/12		\$ 33,962	\$ 33,962	\$ -	\$ 33,962	\$ -	\$ -
7/1/12 - 6/30/13		105,874	-	-	55,542	97,467	41,925
Total School to Work			<u>33,962</u>	<u>-</u>	<u>89,504</u>	<u>97,467</u>	<u>41,925</u>
<b>U.S. Department of Transportation</b>							
Passed-through State of Wisconsin							
Safe Routes to School	20.205						
9/9/11 - 6/30/12		19,913	19,913	-	19,913	-	-
7/1/12 - 6/30/13		227,084	-	-	69,121	88,396	19,275
Total passed-through State of Wisconsin			<u>19,913</u>	<u>-</u>	<u>89,034</u>	<u>88,396</u>	<u>19,275</u>
Total Federal Awards			<u>\$ 11,963,388</u>	<u>\$ (718,309)</u>	<u>\$ 33,398,554</u>	<u>\$ 32,757,807</u>	<u>\$ 10,604,332</u>

The accompanying note is an integral part of the schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
NOTE TO THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS  
June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying "Schedule of Expenditures of Federal Awards" includes the federal grant activity of Madison Metropolitan School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Grant monies received and disbursed by the District are for specific purposes and are subject to review and audit by grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the District does not believe that such disallowances, if any, would have a material effect on the financial position of the District. As of June 30, 2013, management was not aware of any material questioned or disallowed costs as a result of grant audits in process or completed.

DRAFT For Discussion Purposes Only

This information is an integral part of the accompanying  
schedule of expenditures of federal awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013**

**Section I - Summary of Auditors' Results**

**Financial Statements**

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

**Federal Awards**

Type of auditors' report issued on compliance for major programs	Unmodified
Internal control over major programs:	
• Material weakness (es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of <i>OMB Circular A-133</i> ?	No

DRAFT FOR Discussion Purposes Only

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013**

**Section I - Summary of Auditor's Results (Continued)**

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
	Child Nutrition Cluster	
10.553	School Breakfast Program	
10.555	National School Lunch Program	
10.559	Summer Food Service Program for Children	
84.010	Title 1 Cluster - ESEA Title 1A Basic	
84.215L	Smaller Learning Communities	
84.367	Improving Teacher Quality State Grants	
93.778	Medical Assistance Program (Medicaid)	
Dollar threshold used to distinguish between type A and type B programs:		\$982,734
Auditee qualified as low-risk auditee?		Yes

**Section II - Financial Statement Findings**

No matters reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters reported.

**MADISON METROPOLITAN SCHOOL DISTRICT  
STATUS OF PRIOR YEAR FEDERAL FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013**

**Finding No. 2012-01, 2012-02, 2012-03, 2012-04, and 2012-05**

These findings were satisfactorily resolved.

DRAFT For Discussion Purposes Only

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR STATE PROGRAM,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF  
EXPENDITURES OF STATE AWARDS IN ACCORDANCE WITH THE  
STATE SINGLE AUDIT GUIDELINES**

Board of Education  
Madison Metropolitan School District  
Madison, Wisconsin

**Report on Compliance for Each Major State Program**

We have audited Madison Metropolitan School District's compliance with the types of compliance requirements described in the *State Single Audit Guidelines* that could have a direct and material effect on each of Madison Metropolitan School District's major state programs for the year ended June 30, 2013. Madison Metropolitan School District's major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Madison Metropolitan School District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards and Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Madison Metropolitan School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Madison Metropolitan School District's compliance.

### **Opinion on Each Major State Program**

In our opinion, Madison Metropolitan School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2013.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with *State Single Audit Guidelines* and which are described in the accompanying schedule of state findings and questioned costs as items 2013-01 and 2013-02. Our opinion on each major state program is not modified with respect to these matters.

Madison Metropolitan School District's responses to the other matters identified in our audit are described in the accompanying schedule of state findings and questioned costs. Madison Metropolitan School District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control Over Compliance**

Management of Madison Metropolitan School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Madison Metropolitan School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madison Metropolitan School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of State Awards Required by *State Single Audit Guidelines***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Madison Metropolitan School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Madison Metropolitan School District's basic financial statements. We issued our report thereon dated November 15, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by *State Single Audit Guidelines* 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 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 schedule of expenditure of state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Middleton, Wisconsin  
November 20, 2013



**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Year Ended June 30, 2013**

<u>Awarding Agency/ Pass-Through Agency/ Award Description</u>	<u>State I.D. Number</u>	<u>Award Amount</u>	<u>Receivable July 1, 2012</u>	<u>Adjustments</u>	<u>Receipts Grantor Reimbursements</u>	<u>Expenditures</u>	<u>Receivable June 30, 2013</u>
<b>Cost Reimbursement Programs</b>							
Wisconsin Department of Public Instruction							
Alcohol and Drug Abuse Program Aid	255.306						
7/1/11 - 6/30/12		15,122	\$ 15,122	\$ -	\$ 15,122	\$ -	\$ -
7/1/12 - 6/30/13		24,992	-	-	13,081	24,894	11,813
Peer Review and Mentoring	255.301						
7/1/12 - 6/30/13		15,289	-	-	-	15,289	15,289
Student Achievement Guarantee in Education	255.504						
7/1/12 - 6/30/13		N/A	-	-	6,929,564	6,929,564	-
WI Partnership Childhood Fitness	255.938						
7/1/12 - 6/30/13		5,000	-	-	5,000	5,000	-
Total Wisconsin Department of Public Instruction			15,122	-	6,962,767	6,974,747	27,102
Wisconsin Department of Workforce Development							
Youth Apprenticeship	445.107						
7/1/11 - 6/30/12		32,975	8,063	-	8,063	-	-
7/1/12 - 6/30/13		125,100	-	-	61,025	123,645	62,620
Total WI Dept of Workforce Development			8,063	-	69,088	123,645	62,620
Total Cost Reimbursement Programs			\$ 23,185	\$ -	7,031,855	\$ 7,098,392	\$ 89,722

The accompanying notes are an integral part of the schedule of state awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Year Ended June 30, 2013**

<u>Awarding Agency/ Pass-Through Agency/ Award Description</u>	<u>State I.D. Number</u>	<u>Award Amount</u>	<u>Receivable July 1, 2012</u>	<u>Adjustments</u>	<u>Receipts Grantor Reimbursements</u>	<u>Expenditures</u>	<u>Receivable June 30, 2013</u>
<b>Entitlement Programs</b>							
Wisconsin Department of Public Instruction							
Special education and school age parents	255.101				\$ 17,779,604		
General equalization	255.201				57,943,567		
Aid for high poverty	255.926				1,765,760		
Per pupil adjustment aid	255.925				1,324,950		
State lunch	255.102				93,966		
Common school fund library aid	255.103				781,432		
Bilingual - bicultural	255.106				1,490,167		
Pupil transportation	255.107				233,649		
Integration aid - resident	255.205				513,370		
High cost special education aid	255.210				562,593		
State breakfast	255.344				83,466		
Four Year Old Kindergarten Grants	255.360				727,770		
State tuition payments	255.401				<u>304,787</u>		
Total Entitlement Programs					<u>83,605,081</u>		
Total State Awards					<u>\$ 90,636,936</u>		

The accompanying notes are an integral part of the schedule of state awards.

**MADISON METROPOLITAN SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying "Schedule of Expenditures of State Awards" includes the state aid and grant activity of Madison Metropolitan School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the *State Single Audit Guidelines*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Grant monies received and disbursed by the District are for specific purposes and are subject to review and audit by grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the District does not believe that such disallowances, if any, would have a material effect on the financial position of the District. As of June 30, 2013, management was not aware of any material questioned or disallowed costs as a result of grant audits in process or completed.

**NOTE 2 - SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM**

2012 - 2013 eligible costs under the State Special Education Program are \$64,848,465.

This information is an integral part of the accompanying  
schedule of expenditures of state awards.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013**

**Section I - Summary of Auditors' Results**

**Financial Statements**

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

**State Awards**

Type of auditors' report issued on compliance for major programs	Unmodified
Internal control over major programs:	
• Material weakness (es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	Yes

Identification of major programs:

<u>ID Number(s)</u>	<u>Name of State Program</u>
255.101	Special Education and School Age Parents
255.103	Common School Fund Library Aid
255.201	General Equalization
255.205	Integration Aid - Resident
445.107	Youth Apprenticeship

Dollar threshold used to distinguish between Type A and type B programs:	\$100,000
Auditee qualified as low-risk auditee?	Yes

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013**

**Section II - Financial Statement Findings**

No matters reported.

**Section III - State Awards Findings and Questioned Costs**

Finding No. 2013-01

Wisconsin Department of Public Instruction  
Special Education and School Age Parents - State I.D. #255.101

Criteria

Wisconsin State Statutes 115.88 requires individuals serving handicapped students to hold valid licenses. It is the intent of the statute that salary and fringe benefits can be allocated to special education only for those staff that actually fulfill responsibilities associated with the District's special education program.

Condition

During our review of the valid license listing, it was noted that 21 staff tested did not have a valid special education license.

Questioned Costs

The aggregate amount of questioned salaries and fringe benefits is \$309,921.

Effect

State aid could be requested for costs that are not eligible.

Cause

The District continually strives to hire properly licensed staff; however, a shortage of available candidates has resulted in having a few staff that are not licensed.

Recommendation

The District should ensure that all special education staff are properly licensed.

Corrective Action Plan - Management Response

The District will work with Human Resources on a special education staff licensure review process so that this issue does not recur.

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013**

**Section III - State Awards Findings and Questioned Costs (Continued)**

Finding No. 2013-02

Wisconsin Department of Public Instruction -  
Common School Fund Library Aid - State I.D. #255.103

Criteria

The school district must submit school census data as of June 30 via the School Finance Reporting Portal, Non-Financial Data Home.

Condition

During our review of the procedures used to compile the school census, it was noted that the District did not file the census as of June 30, 2013.

Questioned Costs

No questioned costs were identified.

Effect

Common School Fund Aid is distributed on a per capita basis according to the school census. A delay in submitting the census could delay funding for the District.

Cause

The District's current procedures did not ensure that the census was filed timely.

Recommendation

The District should update its procedures to ensure that the census is filed timely.

Corrective Action Plan - Management Response

**MADISON METROPOLITAN SCHOOL DISTRICT  
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013**

**Section IV - Other Issues**

1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? \_\_\_\_\_ yes      X   no

2. Does the auditor's report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Public Instruction	_____ <u>  X  </u>	yes	_____	no
Department of Workforce Development	_____	yes	_____ <u>  X  </u>	no

3. Was a management letter or other document conveying audit comments issued as a result of this audit? \_\_\_\_\_ yes      X   no

4. Name and signature of Partner. Renee Messing  
Renee Messing, CPA

Date of report November 20, 2013

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**MADISON METROPOLITAN SCHOOL DISTRICT  
STATUS OF PRIOR YEAR STATE FINDINGS AND QUESTIONED COSTS  
June 30, 2013**

**Finding No. 2012-06**

This finding is repeated as 2013-01 in the current year.

**Finding No. 2012-08**

This finding is repeated as 2013-02 in the current year.

**Finding No. 2012-07, 2012-09, 2012-10, and 2012-11**

These findings were satisfactorily resolved.

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