

MADISON SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING  
OCTOBER 17, 2011  
**6:00 PM – Board Room**

**\*\* TABLE OF CONTENTS \*\***

- 1 AGENDA
- 2 MINUTES FROM THE SEPTEMBER 19, 2011 REGULAR MEETING
- 3 MONTHLY BILLS
- 4 SUPERINTENDENT'S REPORT
- 5 HIGH SCHOOL PRINCIPAL'S REPORT
- 6 MIDDLE SCHOOL PRINCIPAL'S REPORT
- 7 ELEMENTARY PRINCIPALS' REPORT
- 8 LENAWEE CHILD/FAMILY RESOURCE ROOM REPORT
- 9 ATHLETIC DIRECTOR'S REPORT
- 10 CAFETERIA MANAGER'S REPORT
- 11 AUDIT REPORT

MADISON SCHOOL DISTRICT  
BOARD OF EDUCATION  
517-263-0741  
REGULAR MEETING  
OCTOBER 17, 2011  
**6:00 PM – Board Room**

**\*\* AGENDA \*\***

- I. CONSENT AGENDA
  - A. APPROVAL OF MINUTES
  - B. APPROVAL OF MONTHLY BILLS
- II. 2010-11 AUDIT
- III. HIRING OF MS LANGUAGE ARTS CO-TEACHER - MEGGIN WELLS
- IV. HIRING OF MS COMPETITIVE CHEER COACH – BRITTANY HIGGINS
- V. FIFTH GRADE CAMP TRIP
- VI. BOARD POLICY MANUAL REVIEW/REVISION
- VII. TEACHER EVALUATION STATE EXEMPTION RESOLUTION





SPI  
 DATE: 10/14/2011  
 TIME: 13:43:00

MADISON SCHOOL DISTRICT  
 DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 1  
 REVSTA31

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE	
11-0111-000-0000-00000-0001	0112 CURR TAX MADISON TW	1,148,826.00	173,556.91	.00	206,188.60	942,637.40
11-0111-000-0000-00000-0001	0113 CURR TAX PALMYRA TW	48,732.00	26,317.89	.00	26,317.89	22,414.11
11-0111-000-0000-00000-0001	0114 CURR TAX ADRIAN TWP	23,564.00	11,345.43	.00	11,455.40	12,108.60
11-0111-000-0000-00000-0001	0116 CURR TAX OTHER TAXE	.00	.00	.00	.00	.00
11-0111-000-0000-00000-0001	0111 CURR TAX ADRIAN CIT	847,620.00	316,598.08	.00	379,030.96	468,589.04
	TOTAL DEPARTMENT - CURRENT TAX REVENUE	2,068,742.00	527,818.31	.00	622,992.85	1,445,749.15
11-0119-000-0000-00000-0002	0119 INT ON DELINQUENT T	12,000.00	.00	.00	-2,979.87	14,979.87
11-0131-000-0000-00000-0002	0131 TUITION PARENT PAY	12,000.00	1,050.00	.00	2,225.00	9,775.00
11-0151-000-0000-00000-0002	0151 INTEREST ON INVESTM	16,000.00	1,490.05	.00	4,916.87	11,083.13
11-0171-000-0000-00000-0002	0171 ADMISSIONS ADMISSIO	80,000.00	.00	.00	.00	80,000.00
11-0173-000-0000-00000-0002	0173 EXTRA TRIP SURCHARG	1,000.00	.00	.00	.00	1,000.00
11-0181-000-0000-00000-0002	0181 LATCH KEY PARENT PA	16,600.00	1,508.50	.00	1,638.50	14,961.50
11-0191-000-0000-00000-0002	0191 RENTAL SCHOOL RENTA	13,800.00	.00	.00	.00	13,800.00
11-0199-000-0000-00000-0002	0199 MISC - USF MISC	43,000.00	2,282.00	.00	6,039.49	36,960.51
	TOTAL DEPARTMENT - OTHER LOCAL REVENUE	194,400.00	6,330.55	.00	11,839.99	182,560.01
11-0311-000-0000-00000-0003	0010 STATE AID MEMBERSHI	8,838,840.00	.00	.00	.00	8,838,840.00
11-0312-000-0000-00000-0003	0020 AR SEC 31A AT-RISK	423,758.00	.00	.00	.00	423,758.00
11-0312-000-0000-00000-0003	0070 AR SEC 31A MIDDLE S	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003	0100 AR SEC 31A STATE AI	423,758.00	.00	.00	.00	423,758.00
11-0312-000-0000-00000-0003	0110 AR SEC 31A LUNCH	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003	0120 AR SEC 31A SPEC ED	333,000.00	.00	.00	.00	333,000.00
11-0312-000-0000-00000-0003	0200 AR SEC 31A SUMMER S	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003	0313 AR SEC 31A STATE AI	.00	.00	.00	.00	.00
	TOTAL DEPARTMENT - STATE REVENUE CATEGORICA	10,019,356.00	.00	.00	.00	10,019,356.00
11-0412-000-0000-00000-0004	0230 STAB ARRA ARRA	.00	.00	.00	.00	.00
11-0412-000-0000-00000-0004	0240 STAB ARRA EDU JOBS	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004	0230 SPS REV ARRA	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004	0414 SPS REV SPS REV	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004	0210 SPS REV TITLE IIA T	23,206.00	.00	.00	.00	23,206.00
11-0414-000-0000-00000-0004	0211 SPS REV TITLE IID T	22,301.00	.00	.00	.00	22,301.00
11-0414-000-0000-00000-0004	0140 SPS REV TITLE I	165,333.00	.00	.00	.00	165,333.00
11-0414-000-0000-00000-0004	0141 SPS REV TITLE I CAR	11,540.00	.00	.00	.00	11,540.00
11-0414-000-0000-00000-0004	0150 SPS REV TITLE VA IN	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004	0060 RESTR REV DRUG FREE	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004	0110 RESTR REV LUNCH	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004	0220 RESTR REV PARENT ED	8,000.00	.00	.00	.00	8,000.00
11-0417-000-0000-00000-0004	0160 RESTR REV TRANSITIO	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004	0230 RESTR REV ARRA	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004	0416 RESTR REV MEDICAID	41,000.00	.00	.00	.00	41,000.00
11-0419-000-0000-00000-0004	0419 MISC - FED SPEC ED	.00	.00	.00	.00	.00
	TOTAL DEPARTMENT - FEDERAL REVENUE	271,380.00	.00	.00	.00	271,380.00
11-0511-000-0000-00000-0005	0511 SPEC ED TUITION	2,500.00	.00	.00	.00	2,500.00
11-0511-000-0000-00000-0005	0120 SPEC ED SPEC ED	.00	.00	.00	.00	.00
11-0513-000-0000-00000-0005	0120 LISD SPEC ED SPEC E	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005	0120 LISD SPEC ED SPEC E	.00	.00	.00	.00	.00

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	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
11-0519-000-0000-00000-0005 0122 LISD SPEC ED LISD S	700,000.00	.00	.00	.00	700,000.00
11-0519-000-0000-00000-0005 0199 LISD SPEC ED MISC	38,300.00	1,350.00	.00	16,374.66	21,925.34
11-0519-000-0000-00000-0005 0220 LISD SPEC ED PARENT	.00	.00	.00	.00	.00
11-0541-000-0000-00000-0005 0541 INSURANCE DIVIDENDS	20,000.00	.00	.00	.00	20,000.00
11-0593-000-0000-00000-0005 0593 SALE SCHOOL PROPERT	1,500.00	.00	.00	.00	1,500.00
TOTAL DEPARTMENT - INCOMING TRANSFERS	762,300.00	1,350.00	.00	16,374.66	745,925.34
TOTAL FUND - GENERAL FUND	13,316,178.00	535,498.86	.00	651,207.50	12,664,970.50
TOTAL REPORT	13,316,178.00	535,498.86	.00	651,207.50	12,664,970.50

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MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-2134-000-0000-00000-0000 2130 CAFETERIA EMPLOYEE	.00	112.75	.00	-691.27	691.27
11-2134-000-0000-00000-0000 2820 CAFETERIA EMPLOYEE	.00	.00	.00	.00	.00
11-2134-000-0000-00000-0000 2830 CAFETERIA EMPLOYER	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - INTERFUND	.00	112.75	.00	-691.27	691.27
11-1118-000-0340-02315-0010 2830 EL.PRE EMPLOYER SOC	4,672.00	426.85	.00	519.01	4,152.99
11-1118-000-0340-02315-0010 2840 EL.PRE WORKMANS COM	50.00	.00	.00	.00	50.00
11-1118-000-0340-02315-0010 3110 EL.PRE PURCHASED SE	350.00	.00	.00	.00	350.00
11-1118-000-0340-02315-0010 3220 EL.PRE WKSHOPS/CONF	200.00	.00	.00	.00	200.00
11-1118-000-0340-02315-0010 2820 EL.PRE EMPLOYEE RET	14,744.00	1,222.71	.00	1,502.94	13,241.06
11-1118-000-0340-02315-0010 2130 EL.PRE EMPLOYEE INS	20,700.00	1,127.82	.00	2,568.92	18,131.08
11-1118-000-0340-02315-0010 1639 EL.PRE TRANS AIDE	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 1870 EL.PRE SALARY-SUBST	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 1240 EL.PRE SALARY TEACH	42,336.00	5,358.91	.00	6,795.27	35,540.73
11-1118-000-0340-02315-0010 1630 EL.PRE SALARY AIDE	11,456.00	599.25	.00	599.25	10,856.75
11-1118-000-0340-02315-0010 4120 EL.PRE REPAIRS/MAIN	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 5110 EL.PRE TEACHING SUP	600.00	107.38	.00	158.59	441.41
11-1118-000-0340-02315-0010 5140 EL.PRE TRANSPORTATI	6,000.00	.00	.00	.00	6,000.00
11-1118-000-0340-02315-0010 5990 EL.PRE MISC. SUPPLI	200.00	.00	.00	.00	200.00
11-1118-000-0340-02315-0010 6410 EL.PRE NEW EQUIP/FU	300.00	.00	.00	.00	300.00
11-1213-000-0340-02315-0010 3130 EL.NURSE NURSING	.00	.00	.00	.00	.00
11-1216-000-0340-02315-0010 2830 EL.SOCWRK EMPLOYER	.00	.00	.00	.00	.00
11-1216-000-0340-02315-0010 1440 EL.SOCWRK SALARY PS	.00	.00	.00	.00	.00
11-1216-000-0340-02315-0010 2820 EL.SOCWRK EMPLOYEE	.00	.00	.00	.00	.00
11-1271-000-0340-02315-0010 2820 EL.TRANS EMPLOYEE R	.00	.00	.00	.00	.00
11-1271-000-0340-02315-0010 1610 EL.TRANS SALARY VEH	7,276.00	.00	.00	.00	7,276.00
11-1271-000-0340-02315-0010 2830 EL.TRANS EMPLOYER S	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - PRE-SCHOOL INSTRUCTION	108,884.00	8,842.92	.00	12,143.98	96,740.02
11-1111-000-0000-02315-0011 3130 EL.REG NURSING	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 3220 EL.REG WKSHOPS/CONF	2,500.00	.00	.00	223.00	2,277.00
11-1111-000-0000-02315-0011 3110 EL.REG PURCHASED SE	55,000.00	1,197.96	.00	2,162.44	52,837.56
11-1111-000-0000-02315-0011 2830 EL.REG EMPLOYER SOC	180,475.00	20,527.21	.00	20,524.05	159,950.95
11-1111-000-0000-02315-0011 2840 EL.REG WORKMANS COM	3,000.00	.00	.00	.00	3,000.00
11-1111-000-0000-02315-0011 2850 EL.REG UNEMPLOYMENT	15,000.00	.00	.00	9,543.14	5,456.86
11-1111-000-0000-02315-0011 2990 EL.REG SICK DAY REI	1,800.00	.00	.00	.00	1,800.00
11-1111-000-0000-02315-0011 1240 EL.REG SALARY TEACH	2,358,655.00	275,567.53	.00	278,296.44	2,080,358.56
11-1111-000-0000-02315-0011 2210 EL.REG EARLY RETIRE	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 2820 EL.REG EMPLOYEE RET	569,579.00	55,910.94	.00	56,843.76	512,735.24
11-1111-000-0000-02315-0011 1870 EL.REG SALARY-SUBST	500.00	.00	.00	.00	500.00
11-1111-000-0000-02315-0011 2130 EL.REG EMPLOYEE INS	529,884.00	39,039.80	.00	84,511.77	445,372.23
11-1111-000-0000-02315-0011 6410 EL.REG NEW EQUIP/FU	30,000.00	9,023.84	-877.62	29,325.42	1,552.20
11-1111-000-0000-02315-0011 7410 EL.REG DUES/CHAUFFE	1,050.00	.00	.00	125.00	925.00
11-1111-000-0000-02315-0011 5990 EL.REG MISC. SUPPLI	1,500.00	445.95	.00	942.20	557.80

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1111-000-0000-02315-0011 5210 EL.REG TEXTBOOKS	50,000.00	2,559.71	5,331.95	23,437.06	21,230.99
11-1111-000-0000-02315-0011 5119 EL.REG MIBLSI	1,800.00	.00	.00	47.83	1,752.17
11-1111-000-0000-02315-0011 5110 EL.REG TEACHING SUP	40,000.00	-235.79	9,864.08	13,709.93	16,425.99
11-1111-000-0000-02315-0011 4120 EL.REG REPAIRS/MAIN	750.00	.00	.00	26.62	723.38
11-1111-000-0000-02315-0011 4220 EL.REG CONTRACT SER	8,000.00	445.44	.00	1,559.77	6,440.23
11-1111-000-0000-02315-0011 8220 EL.REG PAYMT TO ANO	9,200.00	1,030.75	.00	2,474.69	6,725.31
11-1111-000-6410-02315-0011 2820 EL REG ARRA EMPLOYE	.00	.00	.00	.00	.00
11-1111-000-6410-02315-0011 1240 EL REG ARRA SALARY	.00	.00	.00	-800.00	800.00
11-1111-000-6410-02315-0011 2830 EL REG ARRA EMPLOYE	.00	.00	.00	-61.20	61.20
11-1111-000-6460-02315-0011 2830 EL REG EDUCATION JO	.00	982.52	.00	907.27	-907.27
11-1111-000-6460-02315-0011 1240 EL REG EDUCATION JO	.00	13,218.43	.00	13,218.43	-13,218.43
11-1111-000-6460-02315-0011 2820 EL REG EDUCATION JO	.00	2,648.28	.00	2,445.11	-2,445.11
11-1213-000-0000-02315-0011 3130 EL.REG.NURSE NURSIN	23,164.00	1,825.69	.00	3,373.88	19,790.12
11-1259-000-0000-02315-0011 3990 EL.BUS STUDENT INS	5,700.00	.00	.00	5,230.00	470.00
TOTAL DEPARTMENT - ELEMENTARY INSTRUCTION	3,887,557.00	424,188.26	14,318.41	548,066.61	3,325,171.98
11-1113-000-0000-02316-0012 3710 HS.REG CAP	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 3711 HS.REG TUITION COLL	5,000.00	.00	.00	.00	5,000.00
11-1113-000-0000-02316-0012 4220 HS.REG CONTRACT SER	5,000.00	347.36	.00	989.91	4,010.09
11-1113-000-0000-02316-0012 4120 HS.REG REPAIRS/MAIN	.00	.00	.00	26.62	-26.62
11-1113-000-0000-02316-0012 5110 HS.REG TEACHING SUP	20,000.00	200.73	1,241.35	9,786.47	8,972.18
11-1113-000-0000-02316-0012 5210 HS.REG TEXTBOOKS	20,000.00	.00	.00	19,595.49	404.51
11-1113-000-0000-02316-0012 5121 HS.REG PLTW	.00	6,262.31	.00	6,262.31	-6,262.31
11-1113-000-0000-02316-0012 5990 HS.REG MISC. SUPPLI	1,200.00	132.72	.00	132.72	1,067.28
11-1113-000-0000-02316-0012 5130 HS.REG GRADUATION E	1,300.00	.00	.00	27.40	1,272.60
11-1113-000-0000-02316-0012 5122 HS.REG CAREER PREP	7,200.00	.00	.00	.00	7,200.00
11-1113-000-0000-02316-0012 5123 HS.REG ISSI	4,200.00	.00	.00	3,694.31	505.69
11-1113-000-0000-02316-0012 7410 HS.REG DUES/CHAUFFE	.00	95.00	.00	95.00	-95.00
11-1113-000-0000-02316-0012 6450 HS.REG MUSIC INST N	5,300.00	810.38	55.00	2,646.35	2,598.65
11-1113-000-0000-02316-0012 6410 HS.REG NEW EQUIP/FU	17,000.00	910.89	-281.66	15,290.98	1,990.68
11-1113-000-0000-02316-0012 8210 HS.REG PREP ACADEMY	24,800.00	.00	.00	.00	24,800.00
11-1113-000-0000-02316-0012 8220 HS.REG PAYMT TO ANO	10,000.00	1,030.75	.00	2,474.69	7,525.31
11-1113-000-0000-02316-0012 3220 HS.REG WKSHOPS/CONF	1,500.00	100.00	.00	470.57	1,029.43
11-1113-000-0000-02316-0012 2840 HS.REG WORKMANS COM	1,600.00	.00	.00	.00	1,600.00
11-1113-000-0000-02316-0012 2850 HS.REG UNEMPLOYMENT	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 3110 HS.REG PURCHASED SE	21,000.00	503.48	.00	1,467.97	19,532.03
11-1113-000-0000-02316-0012 2990 HS.REG SICK DAY REI	4,000.00	.00	.00	.00	4,000.00
11-1113-000-0000-02316-0012 2830 HS.REG EMPLOYER SOC	97,970.00	11,976.42	.00	12,575.56	85,394.44
11-1113-000-0000-02316-0012 2210 HS.REG EARLY RETIRE	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 2820 HS.REG EMPLOYEE RET	309,193.00	32,184.61	.00	34,445.32	274,747.68
11-1113-000-0000-02316-0012 2130 HS.REG EMPLOYEE INS	251,726.00	21,770.80	.00	46,625.61	205,100.39
11-1113-000-0000-02316-0012 1870 HS.REG SALARY-SUBST	300.00	.00	.00	.00	300.00
11-1113-000-0000-02316-0012 1240 HS.REG SALARY TEACH	1,280,354.00	159,016.17	.00	168,462.32	1,111,891.68
11-1113-000-0000-02316-0012 1242 HS.REG ISSI	.00	1,464.72	.00	2,670.96	-2,670.96
11-1113-000-0696-02316-0012 5990 HS.REG.DRUG MISC. S	.00	.00	.00	.00	.00



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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1213-000-0000-02316-0012 3130 HS.NURSE NURSING	3,861.00	912.84	.00	1,170.86	2,690.14
11-1259-000-0000-02316-0012 3990 HS.BUS STUDENT INS	3,600.00	.00	.00	3,419.00	181.00
TOTAL DEPARTMENT - H.S. BASIC INSTRUCT	2,096,104.00	237,719.18	1,014.69	332,330.42	1,762,758.89
11-1111-000-6460-07262-0013 2820 MS REG EDUCATION JO	.00	2,205.16	.00	2,205.16	-2,205.16
11-1111-000-6460-07262-0013 2830 MS REG EDUCATION JO	.00	816.54	.00	816.54	-816.54
11-1111-000-6460-07262-0013 1240 MS REG EDUCATION JO	.00	10,673.58	.00	10,673.58	-10,673.58
11-1112-000-0000-07262-0013 1240 MS.REG SALARY TEACH	1,029,250.00	101,442.82	.00	94,701.42	934,548.58
11-1112-000-0000-07262-0013 1242 MS.REG ISSI	.00	3,042.53	.00	3,042.53	-3,042.53
11-1112-000-0000-07262-0013 1870 MS.REG SALARY-SUBST	45.00	.00	.00	.00	45.00
11-1112-000-0000-07262-0013 2130 MS.REG EMPLOYEE INS	240,403.00	19,697.03	.00	39,887.57	200,515.43
11-1112-000-0000-07262-0013 2830 MS.REG EMPLOYER SOC	78,741.00	7,752.44	.00	7,048.88	71,692.12
11-1112-000-0000-07262-0013 2820 MS.REG EMPLOYEE RET	248,506.00	21,338.75	.00	20,040.47	228,465.53
11-1112-000-0000-07262-0013 3220 MS.REG WKSHOPS/CONF	1,000.00	75.00	95.00	75.00	830.00
11-1112-000-0000-07262-0013 2990 MS.REG SICK DAY REI	1,000.00	.00	.00	.00	1,000.00
11-1112-000-0000-07262-0013 3110 MS.REG PURCHASED SE	24,000.00	86.81	.00	1,051.29	22,948.71
11-1112-000-0000-07262-0013 2850 MS.REG UNEMPLOYMENT	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 2840 MS.REG WORKMANS COM	1,600.00	.00	.00	.00	1,600.00
11-1112-000-0000-07262-0013 3228 MS.REG PLTW TRAVEL	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 4120 MS.REG REPAIRS/MAIN	500.00	.00	.00	26.62	473.38
11-1112-000-0000-07262-0013 5121 MS.REG PLTW	650.00	.00	.00	557.69	92.31
11-1112-000-0000-07262-0013 5210 MS.REG TEXTBOOKS	29,000.00	2,199.04	.00	24,457.43	4,542.57
11-1112-000-0000-07262-0013 5119 MS.REG MIBLSI	3,400.00	874.00	-658.10	3,889.00	169.10
11-1112-000-0000-07262-0013 5110 MS.REG TEACHING SUP	9,500.00	580.36	436.53	9,141.15	-77.68
11-1112-000-0000-07262-0013 4220 MS.REG CONTRACT SER	8,000.00	304.20	.00	1,216.80	6,783.20
11-1112-000-0000-07262-0013 5990 MS.REG MISC. SUPPLI	2,500.00	20.73	.00	20.73	2,479.27
11-1112-000-0000-07262-0013 5123 MS.REG ISSI	7,300.00	.00	.00	4,125.00	3,175.00
11-1112-000-0000-07262-0013 6450 MS.REG MUSIC INST N	2,000.00	231.97	199.00	1,249.38	551.62
11-1112-000-0000-07262-0013 7410 MS.REG DUES/CHAUFFE	.00	95.00	.00	95.00	-95.00
11-1112-000-0000-07262-0013 6410 MS.REG NEW EQUIP/FU	15,000.00	307.67	.00	10,925.19	4,074.81
11-1112-000-0000-07262-0013 8220 MS.REG PAYMT TO ANO	9,600.00	1,030.75	.00	2,474.69	7,125.31
11-1213-000-0000-07262-0013 3130 MS.NURSE NURSING	3,600.00	912.85	.00	1,170.87	2,429.13
11-1259-000-0000-07262-0013 3990 MS. BUS STUDENT INS	3,100.00	.00	.00	2,883.00	217.00
TOTAL DEPARTMENT - M.S. BASIC INSTRUCT	1,718,695.00	173,687.23	72.43	241,774.99	1,476,847.58
11-1113-000-0375-02316-0015 4120 HS.REG.DRIVER REPAI	400.00	.00	.00	.00	400.00
11-1113-000-0375-02316-0015 5110 HS.REG.DRIVER TEACH	200.00	.00	.00	.00	200.00
11-1113-000-0375-02316-0015 2820 HS.REG.DRIVER EMPLO	1,666.00	89.95	.00	668.48	997.52
11-1113-000-0375-02316-0015 2830 HS.REG.DRIVER EMPLO	528.00	33.31	.00	242.28	285.72
11-1113-000-0375-02316-0015 1240 HS.REG.DRIVER SALAR	6,900.00	435.38	.00	3,235.68	3,664.32
TOTAL DEPARTMENT - DRIVERS EDUCATION	9,694.00	558.64	.00	4,146.44	5,547.56
11-1122-000-6380-02315-0016 1240 EL ARRA IDEA SALARY	.00	4,155.21	.00	4,155.21	-4,155.21

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 4  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1122-000-6380-02315-0016	2820	EL ARRA IDEA EMPLOY	.00	858.43	-858.43
11-1122-000-6380-02315-0016	2130	EL ARRA IDEA EMPLOY	.00	999.61	-999.61
11-1122-000-6380-02315-0016	2830	EL ARRA IDEA EMPLOY	.00	311.95	-311.95
11-1122-000-6380-02315-0016	5110	EL ARRA IDEA TEACHI	.00	.00	.00
11-1122-193-0202-02315-0016	2830	EL.SPEC.AI EMPLOYER	.00	654.18	-654.18
11-1122-193-0202-02315-0016	2820	EL.SPEC.AI EMPLOYEE	.00	1,704.33	-1,704.33
11-1122-193-0202-02315-0016	1632	EL.SPEC.AI AIDE - E	76,340.00	8,551.36	67,788.64
11-1122-140-0202-02315-0016	1633	EL.SPEC.EI AIDE-EI	.00	.00	.00
11-1122-140-0202-02315-0016	2820	EL.SPEC.EI EMPLOYEE	.00	.00	.00
11-1122-140-0202-02315-0016	2830	EL.SPEC.EI EMPLOYER	.00	.00	.00
11-1122-140-0202-02315-0016	3223	EL.SPEC.EI TRAVEL E	.00	.00	.00
11-1122-140-0202-02315-0016	5113	EL.SPEC.EI SUPPLIES	.00	.00	.00
11-1122-140-0202-02315-0016	5993	EL.SPEC.EI MISC EI	.00	.00	.00
11-1122-140-0202-02315-0016	6423	EL.SPEC.EI FURN/EQU	.00	.00	.00
11-1122-110-0202-02315-0016	6424	EL.SPEC.EMI FURN/EQ	200.00	.00	200.00
11-1122-110-0202-02315-0016	5994	EL.SPEC.EMI MISC MC	200.00	.00	200.00
11-1122-110-0202-02315-0016	5114	EL.SPEC.EMI SUPPLIE	720.00	350.41	369.59
11-1122-110-0202-02315-0016	3224	EL.SPEC.EMI TRAVEL	1,400.00	.00	1,400.00
11-1122-110-0202-02315-0016	2830	EL.SPEC.EMI EMPLOYE	.00	145.69	-145.69
11-1122-110-0202-02315-0016	2820	EL.SPEC.EMI EMPLOYE	.00	393.49	-393.49
11-1122-110-0202-02315-0016	1634	EL.SPEC.EMI AIDE-MC	23,300.00	1,904.61	21,395.39
11-1122-194-0202-02315-0016	1632	EL.SPEC.RES AIDE -	.00	.00	.00
11-1122-194-0202-02315-0016	1240	EL.SPEC.RES SALARY	675,559.00	66,939.25	608,460.04
11-1122-194-0202-02315-0016	2130	EL.SPEC.RES EMPLOYE	171,930.00	13,245.38	145,021.96
11-1122-194-0202-02315-0016	2820	EL.SPEC.RES EMPLOYE	207,414.00	13,746.99	193,634.08
11-1122-194-0202-02315-0016	2830	EL.SPEC.RES EMPLOYE	65,721.00	5,028.26	60,777.04
11-1122-194-0202-02315-0016	3110	EL.SPEC.RES PURCHAS	86,000.00	86.81	85,913.19
11-1122-194-0202-02315-0016	2990	EL.SPEC.RES SICK DA	.00	.00	.00
11-1122-194-0202-02315-0016	2840	EL.SPEC.RES WORKMAN	900.00	.00	900.00
11-1122-194-0202-02315-0016	5112	EL.SPEC.RES SUPPLIE	2,700.00	.00	2,360.25
11-1122-194-0202-02315-0016	4220	EL.SPEC.RES CONTRAC	1,000.00	.00	1,000.00
11-1122-194-0202-02315-0016	3222	EL.SPEC.RES TRAVEL	1,200.00	.00	1,200.00
11-1122-194-0202-02315-0016	5992	EL.SPEC.RES MISC EL	400.00	.00	400.00
11-1122-194-0202-02315-0016	6422	EL.SPEC.RES FURN/EQ	300.00	.00	300.00
11-1122-000-6380-02316-0016	5110	HS ARRA IDEA TEACHI	.00	.00	.00
11-1122-000-6380-02316-0016	2830	HS ARRA IDEA EMPLOY	.00	252.17	-252.17
11-1122-000-6380-02316-0016	2130	HS ARRA IDEA EMPLOY	.00	1,067.75	-1,067.75
11-1122-000-6380-02316-0016	2820	HS ARRA IDEA EMPLOY	.00	824.31	-824.31
11-1122-000-6380-02316-0016	1240	HS ARRA IDEA SALARY	.00	3,989.88	-3,989.89
11-1122-140-0202-02316-0016	1635	HS.SPEC.EI AIDE - B	.00	.00	.00
11-1122-140-0202-02316-0016	2830	HS.SPEC.EI EMPLOYER	.00	.00	.00
11-1122-140-0202-02316-0016	2820	HS.SPEC.EI EMPLOYEE	.00	.00	.00
11-1122-110-0202-02316-0016	2820	HS.SPEC.EMI EMPLOYE	.00	876.31	-876.31
11-1122-110-0202-02316-0016	2830	HS.SPEC.EMI EMPLOYE	.00	324.51	-324.51
11-1122-110-0202-02316-0016	3226	HS.SPEC.EMI TRAVEL	400.00	.00	400.00
11-1122-110-0202-02316-0016	1636	HS.SPEC.EMI AIDE -	33,919.00	4,241.61	29,677.39

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 5  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1122-110-0202-02316-0016 5116 HS.SPEC.EMI SUPPLIE	800.00	.00	.00	.00	800.00
11-1122-110-0202-02316-0016 6426 HS.SPEC.EMI FURN/EQ	400.00	.00	.00	.00	400.00
11-1122-110-0202-02316-0016 5996 HS.SPEC.EMI MISC SE	200.00	.00	.00	.00	200.00
11-1122-196-0202-02316-0016 1638 HS.SPEC.LRE LRE AID	49,976.00	3,411.28	.00	3,411.28	46,564.72
11-1122-196-0202-02316-0016 2830 HS.SPEC.LRE EMPLOYE	.00	260.97	.00	260.97	-260.97
11-1122-196-0202-02316-0016 2820 HS.SPEC.LRE EMPLOYE	.00	704.75	.00	704.75	-704.75
11-1122-194-0202-02316-0016 2820 HS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 2830 HS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 1631 HS.SPEC.RES AIDE -	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 1240 HS.SPEC.RES SALARY	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 6421 HS.SPEC.RES FURN/EQ	800.00	.00	.00	2,432.25	-1,632.25
11-1122-194-0202-02316-0016 5991 HS.SPEC.RES MISC HS	600.00	.00	.00	197.22	402.78
11-1122-194-0202-02316-0016 5111 HS.SPEC.RES SUPPLIE	4,800.00	.00	45.28	785.70	3,969.02
11-1122-194-0202-02316-0016 3221 HS.SPEC.RES TRAVEL	1,200.00	204.00	.00	2,466.50	-1,266.50
11-1122-170-0202-07262-0016 5110 HS.SPEC.VI TEACHING	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 5110 MS ARRA IDEA TEACHI	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 1240 MS ARRA IDEA SALARY	.00	4,800.12	.00	4,800.11	-4,800.11
11-1122-000-6380-07262-0016 2130 MS ARRA IDEA EMPLOY	.00	.00	.00	1,003.65	-1,003.65
11-1122-000-6380-07262-0016 2830 MS ARRA IDEA EMPLOY	.00	367.20	.00	367.18	-367.18
11-1122-000-6380-07262-0016 2820 MS ARRA IDEA EMPLOY	.00	991.71	.00	991.71	-991.71
11-1122-000-6380-07262-0016 3220 MS ARRA IDEA WKSHOP	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 2820 MS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 2830 MS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 1240 MS.SPEC.RES SALARY	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - SPECIAL EDUCATION	1,408,379.00	139,123.88	45.28	162,184.58	1,246,149.14
11-1125-000-0601-02315-0017 1241 EL.COMP.TTL 1 SALAR	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 1240 EL.COMP.TTL 1 SALAR	94,536.00	10,781.70	.00	19,781.50	74,754.50
11-1125-000-0601-02315-0017 1630 EL.COMP.TTL 1 SALAR	59,000.00	414.00	.00	414.00	58,586.00
11-1125-000-0601-02315-0017 2820 EL.COMP.TTL 1 EMPLO	45,285.00	2,246.93	.00	3,974.07	41,310.93
11-1125-000-0601-02315-0017 2130 EL.COMP.TTL 1 EMPLO	17,400.00	312.99	.00	669.92	16,730.08
11-1125-000-0601-02315-0017 2830 EL.COMP.TTL 1 EMPLO	14,349.00	856.48	.00	1,544.97	12,804.03
11-1125-000-0601-02315-0017 2840 EL.COMP.TTL 1 WORKM	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 5110 EL.COMP.TTL 1 TEACH	.00	.00	.00	4,920.00	-4,920.00
11-1125-000-0601-02315-0017 4220 EL.COMP.TTL 1 CONTR	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 6410 EL.COMP.TTL 1 NEW E	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 5110 MS ARRA TITLE TEACH	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 3220 MS ARRA TITLE WKSHO	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 2830 MS ARRA TITLE EMPLO	.00	6.04	.00	.01	-.01
11-1125-000-6370-07262-0017 2820 MS ARRA TITLE EMPLO	.00	16.28	.00	-.01	.01
11-1125-000-6370-07262-0017 1240 MS ARRA TITLE SALAR	.00	78.80	.00	.01	-.01
11-1212-000-0601-02315-0017 1220 EL.COUN.TTL 1 SALAR	15,920.00	1,936.87	.00	1,927.86	13,992.14
11-1212-000-0601-02315-0017 2130 EL.COUN.TTL 1 EMPLO	.00	.00	.00	.00	.00
11-1212-000-0601-02315-0017 2820 EL.COUN.TTL 1 EMPLO	.00	379.50	.00	378.10	-378.10
11-1212-000-0601-02315-0017 2830 EL.COUN.TTL 1 EMPLO	.00	140.38	.00	139.84	-139.84

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 6  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1213-000-0601-02315-0017 3130 EL.NURSE.TTL 1 NURS	.00	.00	.00	.00	.00
11-1226-000-0601-02315-0017 2830 EL.DIR.TTL 1 EMPLOY	.00	158.70	.00	372.34	-372.34
11-1226-000-0601-02315-0017 2820 EL.DIR.TTL 1 EMPLOY	.00	420.36	.00	980.84	-980.84
11-1226-000-0601-02315-0017 2130 EL.DIR.TTL 1 EMPLOY	.00	.00	.00	.00	.00
11-1226-000-0601-02315-0017 1160 EL.DIR.TTL 1 SALARY	18,113.00	2,074.54	.00	4,867.26	13,245.74
11-1231-000-0601-02315-0017 3180 EL.BOE.TTL 1 AUDIT	3.00	.00	.00	.00	3.00
TOTAL DEPARTMENT - TITLE I	264,606.00	19,823.57	.00	39,970.71	224,635.29
11-1125-000-0306-02315-0018 3220 EL.COMP.AR WKSHOPS/	500.00	.00	.00	.00	500.00
11-1125-000-0306-02315-0018 3227 EL.COMP.AR TRAVE &	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 2840 EL.COMP.AR WORKMANS	325.00	.00	.00	.00	325.00
11-1125-000-0306-02315-0018 2830 EL.COMP.AR EMPLOYER	21,916.00	2,108.87	.00	2,274.31	19,641.69
11-1125-000-0306-02315-0018 1240 EL.COMP.AR SALARY T	169,458.00	13,053.17	.00	15,421.50	154,036.50
11-1125-000-0306-02315-0018 1637 EL.COMP.AR AIDE - S	40,021.00	5,457.39	.00	5,457.39	34,563.61
11-1125-000-0306-02315-0018 1630 EL.COMP.AR SALARY A	77,000.00	9,441.45	.00	9,441.45	67,558.55
11-1125-000-0306-02315-0018 1290 EL.COMP.AR OTHER PR	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 1870 EL.COMP.AR SALARY-S	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 2130 EL.COMP.AR EMPLOYEE	32,215.00	1,276.84	.00	4,314.17	27,900.83
11-1125-000-0306-02315-0018 2820 EL.COMP.AR EMPLOYEE	69,166.00	5,651.44	.00	6,108.25	63,057.75
11-1125-000-0306-02315-0018 5110 EL.COMP.AR TEACHING	2,300.00	.00	.00	-710.00	3,010.00
11-1125-000-0306-02315-0018 5117 EL.COMP.AR TEACHING	1,000.00	.00	.00	.00	1,000.00
11-1125-000-0306-02315-0018 5118 EL.COMP.AR STUDENT	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 6410 EL.COMP.AR NEW EQUI	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 6417 EL.COMP.AR EQUIP/FU	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 5990 EL.COMP.AR MISC. SU	200.00	.00	.00	180.00	20.00
11-1213-000-0306-02315-0018 3130 EL.NURSE.AR NURSING	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - AT RISK	414,101.00	36,989.16	.00	42,487.07	371,613.93
11-1221-000-0764-02315-0019 3120 EL.TITLE II A EMPLO	40,000.00	1,985.20	.00	5,417.70	34,582.30
11-1221-000-0764-02315-0019 2830 EL.TITLE II A EMPLO	.00	.00	.00	192.50	-192.50
11-1221-000-0764-02315-0019 2820 EL.TITLE II A EMPLO	.00	.00	.00	523.48	-523.48
11-1221-000-0764-02315-0019 1240 EL.TITLE II A SALAR	.00	.00	.00	2,543.84	-2,543.84
11-1221-000-0764-02316-0019 1240 HS.TITLE II A SALAR	.00	1,033.92	.00	1,033.92	-1,033.92
11-1221-000-0764-02316-0019 2820 HS.TITLE II A EMPLO	.00	213.60	.00	213.60	-213.60
11-1221-000-0764-02316-0019 2830 HS.TITLE II A EMPLO	.00	74.88	.00	74.88	-74.88
11-1221-000-0764-02316-0019 3120 HS.TITLE II A EMPLO	.00	.00	.00	640.72	-640.72
11-1221-000-0764-07262-0019 3120 MS.TITLE II A EMPLO	.00	1,985.20	.00	4,212.70	-4,212.70
TOTAL DEPARTMENT - TITLE II TEACHER TRAININ	40,000.00	5,292.80	.00	14,853.34	25,146.66
11-1125-000-0341-02315-0020 2840 EL.COMP.SS WORKMANS	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 3220 EL.COMP.SS WKSHOPS/	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2830 EL.COMP.SS EMPLOYER	268.00	23.07	.00	238.95	29.05
11-1125-000-0341-02315-0020 1240 EL.COMP.SS SALARY T	3,000.00	301.56	.00	3,123.30	-123.30

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 7  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1125-000-0341-02315-0020 1630 EL.COMP.SS SALARY A	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2820 EL.COMP.SS EMPLOYEE	845.00	62.30	.00	645.28	199.72
11-1125-000-0341-02315-0020 2130 EL.COMP.SS EMPLOYEE	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 6410 EL.COMP.SS NEW EQUI	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 5110 EL.COMP.SS TEACHING	.00	.00	.00	.00	.00
11-1226-000-0341-02315-0020 2820 EL.DIR.SS EMPLOYEE	.00	.00	.00	.00	.00
11-1226-000-0341-02315-0020 1160 EL.DIR.SS SALARY SC	.00	.00	.00	.00	.00
11-1226-000-0341-02315-0020 2830 EL.DIR.SS EMPLOYER	.00	.00	.00	.00	.00
11-1261-000-0341-02315-0020 5790 EL.OPER.SS TRANSPOR	400.00	.00	.00	.00	400.00
11-1271-000-0341-02315-0020 2830 EL.TRANS.SS EMPLOYE	.00	12.78	.00	95.66	-95.66
11-1271-000-0341-02315-0020 1610 EL.TRANS.SS SALARY	500.00	167.16	.00	1,250.72	-750.72
11-1271-000-0341-02315-0020 2820 EL.TRANS.SS EMPLOYE	.00	34.54	.00	258.21	-258.21
TOTAL DEPARTMENT - SUMMER SCHOOL	5,013.00	601.41	.00	5,612.12	-599.12
11-1125-000-0307-02315-0021 2820 EL.COMP.BILING EMPL	2,788.00	177.01	.00	177.01	2,610.99
11-1125-000-0307-02315-0021 2130 EL.COMP.BILING EMPL	.00	.00	.00	.00	.00
11-1125-000-0307-02315-0021 1630 EL.COMP.BILING SALA	11,548.00	856.75	.00	856.75	10,691.25
11-1125-000-0307-02315-0021 2830 EL.COMP.BILING EMPL	883.00	65.53	.00	65.53	817.47
11-1125-000-0307-02315-0021 3220 EL.COMP.BILING WKSH	.00	.00	.00	.00	.00
11-1125-000-0307-02315-0021 5110 EL.COMP.BILING TEAC	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - BILINGUAL	15,219.00	1,099.29	.00	1,099.29	14,119.71
11-1212-000-0000-02315-0025 5120 EL.COUN TESTING SUP	400.00	.00	.00	.00	400.00
11-1212-000-0000-02315-0025 3220 EL.COUN WKSHOPS/CON	450.00	40.00	.00	40.00	410.00
11-1212-000-0000-02315-0025 2830 EL.COUN EMPLOYER SO	2,559.00	252.69	.00	251.75	2,307.25
11-1212-000-0000-02315-0025 1220 EL.COUN SALARY COUN	33,455.00	3,486.33	.00	3,470.13	29,984.87
11-1212-000-0000-02315-0025 2130 EL.COUN EMPLOYEE IN	853.00	134.49	.00	292.44	560.56
11-1212-000-0000-02315-0025 2820 EL.COUN EMPLOYEE RE	8,077.00	683.07	.00	680.57	7,396.43
11-1212-000-0000-02316-0025 2820 HS.COUN EMPLOYEE RE	24,487.00	2,181.72	.00	4,204.76	20,282.24
11-1212-000-0000-02316-0025 2130 HS.COUN EMPLOYEE IN	17,000.00	1,061.89	.00	3,088.72	13,911.28
11-1212-000-0000-02316-0025 1220 HS.COUN SALARY COUN	69,575.00	7,744.00	.00	18,336.00	51,239.00
11-1212-000-0000-02316-0025 1620 HS.COUN SALARY-SECR	31,848.00	4,098.70	.00	5,348.06	26,499.94
11-1212-000-0000-02316-0025 2830 HS.COUN EMPLOYER SO	7,759.00	870.78	.00	1,706.05	6,052.95
11-1212-000-0000-02316-0025 3220 HS.COUN WKSHOPS/CON	750.00	.00	.00	.00	750.00
11-1212-000-0000-02316-0025 2990 HS.COUN SICK DAY RE	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 5120 HS.COUN TESTING SUP	9,000.00	.00	19,950.00	.00	-10,950.00
11-1212-000-0000-02316-0025 5910 HS.COUN OFFICE SUPP	650.00	44.29	.00	74.95	575.05
11-1212-000-0000-02316-0025 6410 HS.COUN NEW EQUIP/F	.00	.00	.00	.00	.00
11-1212-000-0000-07262-0025 2830 MS.COUN EMPLOYER SO	.00	58.28	.00	56.50	-56.50
11-1212-000-0000-07262-0025 2820 MS.COUN EMPLOYEE RE	.00	162.57	.00	162.58	-162.58
11-1212-000-0000-07262-0025 1220 MS.COUN SALARY COUN	.00	786.84	.00	786.85	-786.85
11-1219-000-0000-02315-0025 1660 EL.NOON SAL SUPVR-I	25,990.00	3,398.19	.00	3,398.19	22,591.81
11-1219-000-0000-02315-0025 2820 EL.NOON EMPLOYEE RE	6,275.00	597.46	.00	597.46	5,677.54
11-1219-000-0000-02315-0025 2830 EL.NOON EMPLOYER SO	1,988.00	259.97	.00	259.97	1,728.03

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 8  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1219-000-0000-02316-0025 2830 HS.NOON EMPLOYER SO	119.00	48.50	.00	48.50	70.50
11-1219-000-0000-02316-0025 2820 HS.NOON EMPLOYEE RE	374.00	137.38	.00	137.38	236.62
11-1219-000-0000-02316-0025 1660 HS.NOON SAL SUPVR-I	1,550.00	665.00	.00	665.00	885.00
11-1221-000-0000-02315-0025 5110 EL.INSER TEACHING S	.00	.00	.00	.00	.00
11-1221-000-0000-02316-0025 5110 HS.INSER TEACHING S	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - SUPPORT SERVICES PUPIL	243,159.00	26,712.15	19,950.00	43,605.86	179,603.14
11-1222-000-0000-02315-0026 4120 EL.LIB REPAIRS/MAIN	200.00	.00	.00	865.57	-665.57
11-1222-000-0000-02315-0026 6410 EL.LIB NEW EQUIP/FU	800.00	.00	.00	.00	800.00
11-1222-000-0000-02315-0026 5310 EL.LIB LIBRARY BOOK	2,500.00	105.00	.00	472.35	2,027.65
11-1222-000-0000-02315-0026 5990 EL.LIB MISC. SUPPLI	450.00	.00	.00	485.10	-35.10
11-1222-000-0000-02315-0026 2130 EL.LIB EMPLOYEE INS	.00	.00	.00	.00	.00
11-1222-000-0000-02315-0026 2820 EL.LIB EMPLOYEE RET	6,805.00	734.98	.00	734.99	6,070.01
11-1222-000-0000-02315-0026 1630 EL.LIB SALARY AIDE	28,185.00	3,557.46	.00	3,557.46	24,627.54
11-1222-000-0000-02315-0026 2830 EL.LIB EMPLOYER SOC	2,156.00	272.12	.00	272.12	1,883.88
11-1222-000-0000-02315-0026 3220 EL.LIB WKSHOPS/CONF	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 3220 HS.LIB WKSHOPS/CONF	150.00	.00	.00	.00	150.00
11-1222-000-0000-02316-0026 2830 HS.LIB EMPLOYER SOC	2,662.00	295.41	.00	295.41	2,366.59
11-1222-000-0000-02316-0026 1630 HS.LIB SALARY AIDE	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 1230 HS.LIB SALARY LIBRA	34,800.00	3,861.55	.00	3,861.55	30,938.45
11-1222-000-0000-02316-0026 2210 HS.LIB EARLY RETIRE	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 2820 HS.LIB EMPLOYEE RET	8,402.00	715.16	.00	715.15	7,686.85
11-1222-000-0000-02316-0026 2130 HS.LIB EMPLOYEE INS	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 5990 HS.LIB MISC. SUPPLI	450.00	21.79	.00	236.43	213.57
11-1222-000-0000-02316-0026 6410 HS.LIB NEW EQUIP/FU	1,200.00	.00	.00	.00	1,200.00
11-1222-000-0000-02316-0026 4120 HS.LIB REPAIRS/MAIN	450.00	34.58	.00	944.33	-494.33
11-1222-000-0000-02316-0026 5310 HS.LIB LIBRARY BOOK	2,500.00	.00	.00	1,266.79	1,233.21
11-1222-000-0000-02316-0026 8220 HS.LIB PAYMT TO ANO	8,900.00	.00	.00	3,500.00	5,400.00
TOTAL DEPARTMENT - LIBRARY	100,610.00	9,598.05	.00	17,207.25	83,402.75
11-1293-000-0000-02316-0027 5110 ATHLETIC TEACHING S	65,000.00	.00	.00	.00	65,000.00
11-1293-000-0000-02316-0027 6410 ATHLETIC NEW EQUIP/	9,000.00	.00	.00	.00	9,000.00
11-1293-000-0000-02316-0027 2820 ATHLETIC EMPLOYEE R	33,619.00	2,103.72	.00	2,360.24	31,258.76
11-1293-000-0000-02316-0027 1560 ATHLETIC COACH SALA	107,890.00	10,182.60	.00	11,424.04	96,465.96
11-1293-000-0000-02316-0027 2830 ATHLETIC EMPLOYER S	.00	760.35	.00	827.40	-827.40
11-1293-000-0000-02316-0027 3110 ATHLETIC PURCHASED	92,000.00	9,197.79	.00	19,651.73	72,348.27
TOTAL DEPARTMENT - ATHLETIC	307,509.00	22,244.46	.00	34,263.41	273,245.59
11-1231-000-0000-00000-0028 3180 BUSINESS OFFICE AUD	16,000.00	.00	.00	.00	16,000.00
11-1232-000-0000-00000-0028 3170 SUPER LEGAL SERVICE	29,000.00	2,457.94	.00	10,910.23	18,089.77
11-1232-000-0000-00000-0028 3220 SUPER WKSHOPS/CONF	9,000.00	335.00	.00	1,066.86	7,933.14
11-1232-000-0000-00000-0028 3190 SUPER UNEMPLOYMENT	2,900.00	240.00	.00	960.00	1,940.00
11-1232-000-0000-00000-0028 3191 SUPER BOARD EXPENSE	2,900.00	.00	.00	.00	2,900.00

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 9  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1232-000-0000-00000-0028 2990 SUPER SICK DAY REIM	850.00	.00	.00	.00	850.00
11-1232-000-0000-00000-0028 2820 SUPER EMPLOYEE RETI	55,380.00	1,644.60	.00	3,837.40	51,542.60
11-1232-000-0000-00000-0028 2830 SUPER EMPLOYER SOCIA	24,471.00	915.97	.00	2,114.13	22,356.87
11-1232-000-0000-00000-0028 1620 SUPER SALARY-SECR	29,945.00	3,645.57	.00	8,506.33	21,438.67
11-1232-000-0000-00000-0028 1390 SUPER SALARY-ADMIN.	38,594.00	4,314.69	.00	10,067.61	28,526.39
11-1232-000-0000-00000-0028 1110 SUPER SALARY SUPERI	84,326.00	4,653.00	.00	10,857.00	73,469.00
11-1232-000-0000-00000-0028 2130 SUPER EMPLOYEE INSU	68,000.00	3,633.94	.00	21,823.46	46,176.54
11-1232-000-0000-00000-0028 6410 SUPER NEW EQUIP/FUR	3,000.00	.00	.00	41.57	2,958.43
11-1232-000-0000-00000-0028 5990 SUPER MISC. SUPPLIE	2,100.00	-439.79	.00	-78.96	2,178.96
11-1232-000-0000-00000-0028 5910 SUPER OFFICE SUPPLI	2,500.00	4.14	.00	4.14	2,495.86
11-1232-000-0000-00000-0028 4910 SUPER SALARY ELECTI	1,350.00	.00	.00	.00	1,350.00
11-1232-000-0000-00000-0028 4220 SUPER CONTRACT SERV	600.00	39.35	.00	86.12	513.88
11-1232-000-0000-00000-0028 7410 SUPER DUES/CHAUFFEU	10,700.00	350.00	.00	2,251.00	8,449.00
11-1232-000-0000-00000-0028 8220 SUPER PAYMT TO ANOT	4,300.00	.00	.00	.00	4,300.00
11-1252-000-0000-00000-0028 2820 ACCT EMPLOYEE RETIR	.00	2,215.44	.00	5,169.36	-5,169.36
11-1252-000-0000-00000-0028 1310 ACCT SALARY-ACCOUNT	109,019.00	12,717.54	.00	29,674.26	79,344.74
11-1252-000-0000-00000-0028 2830 ACCT EMPLOYER SOCIA	.00	953.49	.00	2,215.81	-2,215.81
11-1257-000-0000-00000-0028 3610 PRINT PRINTING/BIND	10,000.00	3,473.29	.00	11,456.65	-1,456.65
11-1259-000-0000-00000-0028 7210 BUSINESS INTEREST S	.00	.00	.00	.00	.00
11-1259-000-0000-00000-0028 7610 BUSINESS TAXES ABAT	27,000.00	16,734.22	.00	32,613.05	-5,613.05
11-1289-000-0000-00000-0028 2830 TECH EMPLOYER SOCIA	.00	535.00	.00	1,280.08	-1,280.08
11-1289-000-0000-00000-0028 2820 TECH EMPLOYEE RETIR	.00	1,336.38	.00	3,118.22	-3,118.22
11-1289-000-0000-00000-0028 1590 TECH SALARY OTHER T	58,000.00	6,993.75	.00	16,733.55	41,266.45
TOTAL DEPARTMENT - GENERAL ADMIN/BUSINESS	589,935.00	66,753.52	.00	174,707.87	415,227.13
11-1241-000-0000-02315-0029 1620 EL.PRIN SALARY-SECR	60,718.00	8,268.40	.00	8,822.40	51,895.60
11-1241-000-0000-02315-0029 1150 EL.PRIN SALARY SCH.	176,120.00	25,242.62	.00	59,913.90	116,206.10
11-1241-000-0000-02315-0029 2210 EL.PRIN EARLY RETIR	.00	.00	.00	.00	.00
11-1241-000-0000-02315-0029 2820 EL.PRIN EMPLOYEE RE	55,681.00	6,706.00	.00	13,907.74	41,773.26
11-1241-000-0000-02315-0029 2130 EL.PRIN EMPLOYEE IN	53,685.00	4,432.61	.00	13,024.80	40,660.20
11-1241-000-0000-02315-0029 2830 EL.PRIN EMPLOYER SO	18,118.00	2,563.60	.00	5,258.35	12,859.65
11-1241-000-0000-02315-0029 2990 EL.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-02315-0029 3220 EL.PRIN WKSHOPS/CON	3,000.00	.00	.00	.00	3,000.00
11-1241-000-0000-02315-0029 7410 EL.PRIN DUES/CHAUFF	1,100.00	.00	.00	.00	1,100.00
11-1241-000-0000-02315-0029 4120 EL.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-02315-0029 5990 EL.PRIN MISC. SUPPL	350.00	2.22	.00	2.22	347.78
11-1241-000-0000-02315-0029 5910 EL.PRIN OFFICE SUPP	400.00	233.93	.00	233.93	166.07
11-1241-000-0000-02315-0029 6410 EL.PRIN NEW EQUIP/F	500.00	.00	.00	780.17	-280.17
11-1241-000-0000-02316-0029 6410 HS.PRIN NEW EQUIP/F	500.00	.00	.00	.00	500.00
11-1241-000-0000-02316-0029 7410 HS.PRIN DUES/CHAUFF	300.00	582.00	.00	582.00	-282.00
11-1241-000-0000-02316-0029 5910 HS.PRIN OFFICE SUPP	2,000.00	59.77	185.33	379.92	1,434.75
11-1241-000-0000-02316-0029 5990 HS.PRIN MISC. SUPPL	350.00	.00	.00	170.50	179.50
11-1241-000-0000-02316-0029 4120 HS.PRIN REPAIRS/MAI	300.00	.00	.00	.00	300.00
11-1241-000-0000-02316-0029 3220 HS.PRIN WKSHOPS/CON	1,200.00	.00	.00	365.62	834.38
11-1241-000-0000-02316-0029 2990 HS.PRIN SICK DAY RE	2,400.00	.00	.00	.00	2,400.00

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 10  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1241-000-0000-02316-0029 2830 HS.PRIN EMPLOYER SO	13,040.00	1,565.58	.00	3,044.17	9,995.83
11-1241-000-0000-02316-0029 2820 HS.PRIN EMPLOYEE RE	33,023.00	3,526.74	.00	6,566.47	26,456.53
11-1241-000-0000-02316-0029 2130 HS.PRIN EMPLOYEE IN	9,183.00	2,509.75	.00	3,672.22	5,510.78
11-1241-000-0000-02316-0029 2210 HS.PRIN EARLY RETIR	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 1150 HS.PRIN SALARY SCH.	125,635.00	14,496.36	.00	33,824.84	91,810.16
11-1241-000-0000-02316-0029 1620 HS.PRIN SALARY-SECR	44,827.00	6,035.64	.00	6,035.64	38,791.36
11-1241-000-0000-07262-0029 1620 MS.PRIN SALARY-SECR	32,853.00	4,262.35	.00	4,751.95	28,101.05
11-1241-000-0000-07262-0029 1150 MS.PRIN SALARY SCH.	150,738.00	17,073.54	.00	40,363.79	110,374.21
11-1241-000-0000-07262-0029 2130 MS.PRIN EMPLOYEE IN	20,085.00	1,419.84	.00	4,087.20	15,997.80
11-1241-000-0000-07262-0029 2820 MS.PRIN EMPLOYEE RE	43,162.00	4,408.02	.00	9,320.94	33,841.06
11-1241-000-0000-07262-0029 2830 MS.PRIN EMPLOYER SO	14,045.00	1,610.60	.00	3,385.23	10,659.77
11-1241-000-0000-07262-0029 2990 MS.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-07262-0029 3220 MS.PRIN WKSHOPS/CON	1,100.00	25.00	.00	25.00	1,075.00
11-1241-000-0000-07262-0029 4120 MS.PRIN REPAIRS/MAI	300.00	.00	.00	.00	300.00
11-1241-000-0000-07262-0029 5990 MS.PRIN MISC. SUPPL	350.00	103.10	.00	103.10	246.90
11-1241-000-0000-07262-0029 5910 MS.PRIN OFFICE SUPP	2,000.00	191.90	.00	191.90	1,808.10
11-1241-000-0000-07262-0029 6410 MS.PRIN NEW EQUIP/F	500.00	233.77	238.77	233.77	27.46
11-1241-000-0000-07262-0029 7410 MS.PRIN DUES/CHAUFF	300.00	.00	.00	.00	300.00
TOTAL DEPARTMENT - SCHOOL ADMIN - PRINCIPAL	868,263.00	105,553.34	424.10	219,047.77	648,791.13
11-1351-000-0822-02315-0030 5110 EL.LATCH TEACHING S	2,000.00	.00	.00	203.19	1,796.81
11-1351-000-0822-02315-0030 2830 EL.LATCH EMPLOYER S	3,481.00	66.64	.00	66.64	3,414.36
11-1351-000-0822-02315-0030 2820 EL.LATCH EMPLOYEE R	10,985.00	80.78	.00	80.78	10,904.22
11-1351-000-0822-02315-0030 1630 EL.LATCH SALARY AID	11,700.00	871.13	.00	871.13	10,828.87
11-1391-000-0822-02315-0030 1160 EL.PARED SALARY SCH	33,800.00	4,724.96	.00	8,670.64	25,129.36
11-1391-000-0822-02315-0030 2820 EL.PARED EMPLOYEE R	.00	963.85	.00	1,779.02	-1,779.02
11-1391-000-0822-02315-0030 2830 EL.PARED EMPLOYER S	.00	361.45	.00	639.74	-639.74
11-1391-000-0822-02315-0030 3220 EL.PARED WKSHOPS/CO	.00	.00	.00	149.11	-149.11
11-1391-000-0822-02315-0030 5110 EL.PARED TEACHING S	500.00	.00	.00	.00	500.00
11-1391-000-0822-02315-0030 6410 EL.PARED NEW EQUIP/	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - COMMUNITY SERVICES	62,466.00	7,068.81	.00	12,460.25	50,005.75
11-1261-000-0000-00000-0031 5980 OPER MAINTENANCE SU	36,000.00	1,902.69	.00	6,728.06	29,271.94
11-1261-000-0000-00000-0031 5981 OPER BOILER TREATME	350.00	.00	.00	.00	350.00
11-1261-000-0000-00000-0031 5990 OPER MISC. SUPPLIES	15,000.00	422.05	.00	5,485.21	9,514.79
11-1261-000-0000-00000-0031 5510 OPER HEATING GAS	78,859.00	268.80	.00	756.18	78,102.82
11-1261-000-0000-00000-0031 5520 OPER ELECTRICITY	97,365.00	7,826.44	.00	19,292.70	78,072.30
11-1261-000-0000-00000-0031 5910 OPER OFFICE SUPPLIE	300.00	.00	.00	.00	300.00
11-1261-000-0000-00000-0031 4110 OPER FURN EQPT REPA	20,000.00	.00	.00	13,380.53	6,619.47
11-1261-000-0000-00000-0031 4120 OPER REPAIRS/MAINT	5,000.00	1,600.47	.00	1,948.01	3,051.99
11-1261-000-0000-00000-0031 3410 OPER TELEPHONE	5,962.00	583.73	.00	1,524.31	4,437.69
11-1261-000-0000-00000-0031 3830 OPER WATER AND SEWA	13,173.00	1,505.76	.00	3,377.69	9,795.31
11-1261-000-0000-00000-0031 3840 OPER WASTE AND TRAS	1,215.00	.00	.00	1,533.56	-318.56
11-1261-000-0000-00000-0031 3910 OPER INSURANCE LIAB	56,691.00	.00	.00	.00	56,691.00



SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 11  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1261-000-0000-00000-0031 3911 OPER BOILER INSURAN	4,233.00	.00	.00	.00	4,233.00
11-1261-000-0000-00000-0031 4220 OPER CONTRACT SERV	10,000.00	50.00	.00	704.04	9,295.96
11-1261-000-0000-00000-0031 3220 OPER WKSHOPS/CONF I	150.00	.00	.00	.00	150.00
11-1261-000-0000-00000-0031 2990 OPER SICK DAY REIMB	2,700.00	.00	.00	.00	2,700.00
11-1261-000-0000-00000-0031 2840 OPER WORKMANS COMPE	15,685.00	.00	.00	13,558.00	2,127.00
11-1261-000-0000-00000-0031 2850 OPER UNEMPLOYMENT C	.00	.00	.00	.00	.00
11-1261-000-0000-00000-0031 2830 OPER EMPLOYER SOCIA	23,320.00	3,049.70	.00	6,273.27	17,046.73
11-1261-000-0000-00000-0031 2820 OPER EMPLOYEE RETIR	71,666.00	8,163.94	.00	16,725.20	54,940.80
11-1261-000-0000-00000-0031 1960 OPER OVERTIME OPERA	2,100.00	265.53	.00	417.48	1,682.52
11-1261-000-0000-00000-0031 2130 OPER EMPLOYEE INSUR	98,518.00	5,983.66	.00	17,352.71	81,165.29
11-1261-000-0000-00000-0031 1640 OPER SALARY CUSTODI	221,267.00	28,594.10	.00	58,147.49	163,119.51
11-1261-000-0000-00000-0031 1170 OPER SALARY SUPVR-I	18,750.00	2,163.48	.00	5,048.12	13,701.88
11-1261-000-0000-00000-0031 1550 OPER SALARY - MAINT	62,715.00	8,842.42	.00	18,390.99	44,324.01
11-1455-000-0000-00000-0031 6220 AQUIS FURN/EQUIP BL	25,000.00	95,080.31	-461.37	102,185.87	-76,724.50
11-1455-000-0000-00000-0031 6221 AQUIS FURN/EQUIP GR	15,000.00	1,148.00	.00	1,148.00	13,852.00
TOTAL DEPARTMENT - OPERATION-MAINTENANCE	901,019.00	167,451.08	-461.37	293,977.42	607,502.95
11-1271-000-0000-00000-0033 7410 TRANS DUES/CHAUFFEU	210.00	.00	.00	.00	210.00
11-1271-000-0000-00000-0033 6510 TRANS NEW VEHICLES	.00	.00	.00	.00	.00
11-1271-000-0000-00000-0033 6610 TRANS SCHOOL BUS PU	.00	.00	.00	.00	.00
11-1271-000-0000-00000-0033 5990 TRANS MISC. SUPPLIE	700.00	87.11	.00	87.11	612.89
11-1271-000-0000-00000-0033 5710 TRANS GASOLINE, OIL	39,459.00	.00	.00	6,080.23	33,378.77
11-1271-000-0000-00000-0033 5720 TRANS TIRES,TUBES A	4,500.00	3,649.70	.00	3,732.55	767.45
11-1271-000-0000-00000-0033 5730 TRANS VEHICLE REPAI	17,000.00	1,662.59	.00	2,472.38	14,527.62
11-1271-000-0000-00000-0033 5510 TRANS HEATING GAS	728.00	45.39	.00	105.86	622.14
11-1271-000-0000-00000-0033 5910 TRANS OFFICE SUPPLI	150.00	.00	.00	.00	150.00
11-1271-000-0000-00000-0033 4130 TRANS BUS MECHANIC	12,500.00	780.00	.00	1,194.00	11,306.00
11-1271-000-0000-00000-0033 4230 TRANS CONTRACTED SE	1,350.00	.00	.00	.00	1,350.00
11-1271-000-0000-00000-0033 3930 TRANS TRANSPORTATIO	10,717.00	.00	.00	.00	10,717.00
11-1271-000-0000-00000-0033 1550 TRANS SALARY - MAIN	9,521.00	.00	.00	.00	9,521.00
11-1271-000-0000-00000-0033 1610 TRANS SALARY VEHICL	90,200.00	6,667.22	.00	6,667.22	83,532.78
11-1271-000-0000-00000-0033 1611 TRANS SALARY-EXTRA	18,950.00	3,028.99	.00	3,028.99	15,921.01
11-1271-000-0000-00000-0033 1620 TRANS SALARY-SECR	1,650.00	.00	.00	.00	1,650.00
11-1271-000-0000-00000-0033 1630 TRANS SALARY AIDE	7,500.00	444.90	.00	444.90	7,055.10
11-1271-000-0000-00000-0033 1170 TRANS SALARY SUPVR-	18,100.00	.00	.00	696.15	17,403.85
11-1271-000-0000-00000-0033 2130 TRANS EMPLOYEE INSU	.00	.00	.00	.00	.00
11-1271-000-0000-00000-0033 2820 TRANS EMPLOYEE RETI	34,306.00	2,088.69	.00	2,088.69	32,217.31
11-1271-000-0000-00000-0033 2830 TRANS EMPLOYER SOCI	11,163.00	775.79	.00	829.04	10,333.96
11-1271-000-0000-00000-0033 2840 TRANS WORKMANS COMP	4,500.00	.00	.00	.00	4,500.00
11-1271-000-0000-00000-0033 2990 TRANS SICK DAY REIM	450.00	.00	.00	.00	450.00
11-1271-000-0000-00000-0033 3192 TRANS PHYSICALS	1,300.00	224.00	.00	740.00	560.00
11-1271-000-0000-00000-0033 3220 TRANS WKSHOPS/CONF	250.00	220.00	.00	220.00	30.00
TOTAL DEPARTMENT - TRANSPORTATION	285,204.00	19,674.38	.00	28,387.12	256,816.88

SPI  
 DATE: 10/14/2011  
 TIME: 13:38:28

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 12  
 EXPST11

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/12

SORTED BY: FUND,DEPARTMENT,FUNCTION  
 TOTALED ON: FUND,DEPARTMENT  
 PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1621-000-0000-00000-0040 2830 MODFUND EMPLOYER SO	.00	.00	.00	.00	.00
11-1621-000-0000-00000-0040 2820 MODFUND EMPLOYEE RE	.00	.00	.00	.00	.00
11-1621-000-0000-00000-0040 8110 MODFUND ATHLETIC	.00	.00	.00	.00	.00
11-1641-000-0000-00000-0040 8110 MODFUND B&S ATHLETI	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - MODICATIONS	.00	.00	.00	.00	.00
TOTAL FUND - GENERAL FUND	13,326,417.00	1,473,094.88	35,363.54	2,227,635.23	11,063,418.23
TOTAL REPORT	13,326,417.00	1,473,094.88	35,363.54	2,227,635.23	11,063,418.23

SPI  
 DATE: 10/14/2011  
 TIME: 13:08:36

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 1  
 VENCHK11  
 ACCOUNTING PERIOD: 4/12

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
14934	9101	10/17/11	3250 ADRIAN MECHANICAL SERVICE	4120	#4 SE CORNER AC	1,600.47
14935	9101	10/17/11	84432 ALLIED WASTE SERVICES	3830	WASTE DISPOSAL	550.00
14936	9101	10/17/11	6870 AMERICAN OFFICE SOLUTIONS	4220	C1851 HS COPY	50.58
14937	9101	10/17/11	25960 ARCHBOLD EQUIPMENT COMPAN	5980	ROLLER BRG, CAP	20.70
14937	9101	10/17/11	25960 ARCHBOLD EQUIPMENT COMPAN	5980	BRG BALL & 2.5 GAL	61.54
			TOTAL CHECK			82.24
14938	9101	10/17/11	9100 AVENTRIC TECHNOLOGIES	5990	11403-000001 REPLACEMENT	107.00
14938	9101	10/17/11	9100 AVENTRIC TECHNOLOGIES	5990	11403-000001 REPLACEMENT	107.00
14938	9101	10/17/11	9100 AVENTRIC TECHNOLOGIES	5990	ESTIMATED SHIPPING/HANDLI	5.00
14938	9101	10/17/11	9100 AVENTRIC TECHNOLOGIES	5990	ESTIMATED SHIPPING/HANDLI	5.00
			TOTAL CHECK			224.00
14939	9101	10/17/11	13620 AVERY OIL & PROPANE, INC.	5730	55 GAL DRUM	179.00
14939	9101	10/17/11	13620 AVERY OIL & PROPANE, INC.	5720	FUEL	3,529.70
			TOTAL CHECK			3,708.70
14940	9101	10/17/11	13730 BOOKS FOR EDUCATORS, INC.	5110	EXCEEDING EXPECTATIONS 5T	44.95
14940	9101	10/17/11	13730 BOOKS FOR EDUCATORS, INC.	5110	ESTIMATED SHIPPING/HANDLI	8.50
			TOTAL CHECK			53.45
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1465048 SYA GHOST SO	95.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1466477 SYA GHOST SO	18.75
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	077890 BELKIN CAT5E	40.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1068874 BELKIN SURGE	78.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	207622 BELKIN CAT5E	19.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	207622 BELKIN CAT5E	19.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	073958 BELKIN CAT5E	22.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	073953 BELKIN CAT5E	22.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	073956 BELKIN CAT5E	22.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1039339 C2G USB 2.0	40.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1667435 C2G USB 2.0	32.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	2253739 C2G 12M ACTI	70.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1913478 C2G 12FT OUT	16.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1153244 C2G 6FT OUTL	24.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1089844 BELKIN CAT5E	50.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	4.46
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	4.96
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	12.87
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1846545 HP NETWORKING 181	165.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1762855 C2G 4FT PWR EXTN	16.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1762841 C2G 5FT PWR EXTEN	16.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	1.74
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	8.93
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	1737920 EPSON REPL LAMP F	275.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1737920 EPSON REPL LAMP F	275.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	6.66
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	6.66
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	2113710 LOGITECH WRLS MO	39.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1039339 C2G USB 2.0 A/A	20.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	512539 BELKIN 6' USB A/	7.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	1531107 C2G 50FT VALU SE	14.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	1531107 C2G 50FT VALU SE	14.00

SPI  
 DATE: 10/14/2011  
 TIME: 13:08:36

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 2  
 VENCHK11  
 ACCOUNTING PERIOD: 4/12

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	2.28
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	7.62
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	1754567 HP NETWORKING PM	1,650.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	2488822 HPE 1YR 24X7 NTW	52.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	1935024 NORTON GHOST	64.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	2200958 WD MY BOOK E	87.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	10.32
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	2191306 EPSON DC-11	449.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	12.56
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	1846545 HP NETWORKIN	165.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	10.43
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	1093923 BELKIN 25FT	14.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	116902 BELKIN CAT5E	13.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	726277 BELKIN CAT5E	16.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	392490 BELKIN CAT5E	20.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	452199 BELKIN CAT5E	12.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	207622 BELKIN CAT5E	19.50
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	1354356 C2G 12FT. 3.	8.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	2253739 C2G 12M ACTI	35.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	9134	2441884 KEN VIRTUOSO	28.00
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	9134	ESTIMATED SHIPPING/HANDLI	.87
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	7.80
14941	9101	10/17/11	16240 CDW GOVERNMENT, INC.	9134	ESTIMATED SHIPPING/HANDLI	1.77
TOTAL CHECK						4,144.68
14942	9101	10/17/11	25912 THE DAILY TELEGRAM	3610	JOB OPENING	1,277.29
14943	9101	10/17/11	26591 DECKER EQUIPMENT	5980	PENCIL SHARPENERS	189.34
14943	9101	10/17/11	26591 DECKER EQUIPMENT	5980	DESK SEAT	130.06
14943	9101	10/17/11	26591 DECKER EQUIPMENT	5980	HANDICAP SIGNAGE	91.51
14943	9101	10/17/11	26591 DECKER EQUIPMENT	5980	PENCIL SHARPENERS	19.37
TOTAL CHECK						430.28
14944	9101	10/17/11	31225 EDUCATORS PUBLISHING	5114	4045-R1S 12 MONTH SUBSCRI	120.00
14945	9101	10/17/11	34932 FOLLETT EDUCATIONAL SERVI	5210	SIMO 1999 I HAVE LIVED A	150.50
14945	9101	10/17/11	34932 FOLLETT EDUCATIONAL SERVI	5210	RAND 2002 GIVER 5-8 (P)	155.75
14945	9101	10/17/11	34932 FOLLETT EDUCATIONAL SERVI	5210	RAND 1995 NIGHTJOHN Y/A (	98.70
14945	9101	10/17/11	34932 FOLLETT EDUCATIONAL SERVI	5210	SCHO 1999 OUT OF THE DUST	124.80
14945	9101	10/17/11	34932 FOLLETT EDUCATIONAL SERVI	5210	PENG 1997 OUTSIDERS Y/A (	90.75
14945	9101	10/17/11	34932 FOLLETT EDUCATIONAL SERVI	5210	SIMO 2007 Z FOR ZACKARIAH	233.60
TOTAL CHECK						854.10
14946	9101	10/17/11	35580 FRAME'S PEST CONTROL, INC	4220	PEST CONTROL	50.00
14947	9101	10/17/11	35916 FREDERICK PAUL & ASSOC.,	3190	MONTHLY UNEMPLOY	240.00
14948	9101	10/17/11	39300 GRAINGER	5980	MOTOR	210.42
14949	9101	10/17/11	45140 HOEKSTRA TRUCK EQUIPMENT	5730	KNOB KIT	23.80
14950	9101	10/17/11	46576 HOUGHTON MIFFLIN COMPANY	5210	978-0-618-51224-9 PRE-K R	1,957.70
14950	9101	10/17/11	46576 HOUGHTON MIFFLIN COMPANY	5210	ESTIMATED SHIPPING/HANDLI	195.77
14950	9101	10/17/11	46576 HOUGHTON MIFFLIN COMPANY	5210	1469947 9780547647821 HOL	202.00
14950	9101	10/17/11	46576 HOUGHTON MIFFLIN COMPANY	5210	1469948 9780547647838 HOL	202.00
14950	9101	10/17/11	46576 HOUGHTON MIFFLIN COMPANY	5210	1469953 9780547647890 HOL	42.40

SPI  
 DATE: 10/14/2011  
 TIME: 13:08:36

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 3  
 VENCHK11  
 ACCOUNTING PERIOD: 4/12

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
14950	9101	10/17/11	HOUGHTON MIFFLIN COMPANY	5210	204817 9780618696833 MCDO	543.40
14950	9101	10/17/11	HOUGHTON MIFFLIN COMPANY	5210	ESTIMATED SHIPPING/HANDLI	57.06
14950	9101	10/17/11	HOUGHTON MIFFLIN COMPANY	5210	9780618943975 MCDUGAL LI	269.76
14950	9101	10/17/11	HOUGHTON MIFFLIN COMPANY	5210	ESTIMATED SHIPPING/HANDLI	28.32
TOTAL CHECK						3,498.41
14951	9101	10/17/11	IMPREST FUND	6450	MSBOA RENEWAL	550.00
14951	9101	10/17/11	IMPREST FUND	5110	TECUMSEH CAMERA	320.00
14951	9101	10/17/11	IMPREST FUND	3220	MASB NANCY ROBACK	335.00
14951	9101	10/17/11	IMPREST FUND	5110	L HOOKER REIMB.	419.83
14951	9101	10/17/11	IMPREST FUND	5110	J BRANDEBERRY REIMB.	49.88
14951	9101	10/17/11	IMPREST FUND	5110	L SEGUR REIMB.	51.88
14951	9101	10/17/11	IMPREST FUND	5990	R FORCHE - HEADPHONES	21.79
14951	9101	10/17/11	IMPREST FUND	5910	HS COUN POSTAGE	22.65
14951	9101	10/17/11	IMPREST FUND	5910	HS COUN POSTAGE	14.60
14951	9101	10/17/11	IMPREST FUND	5910	EL POSTAGE	2.28
14951	9101	10/17/11	IMPREST FUND	5910	HS COUN POSTAG	4.56
14951	9101	10/17/11	IMPREST FUND	3610	RETURNED NEWSLETTERS	6.00
14951	9101	10/17/11	IMPREST FUND	5910	EL POSTAGE	9.00
14951	9101	10/17/11	IMPREST FUND	5990	K STRAHAN UNIFORM	150.00
14951	9101	10/17/11	IMPREST FUND	3221	L THORNTON PD	179.00
14951	9101	10/17/11	IMPREST FUND	6450	MAKEMUSIC	248.00
14951	9101	10/17/11	IMPREST FUND	7410	NAEA RENEWAL	95.00
14951	9101	10/17/11	IMPREST FUND	7410	L HOOKER MAEA RENEW	95.00
14951	9101	10/17/11	IMPREST FUND	5310	DAILY TELEGRAM - EL	105.00
TOTAL CHECK						2,679.47
14952	9101	10/17/11	JACKSON COUNTY I S D	3220	BUS DRIVER TRAINING	220.00
14953	9101	10/17/11	JEFFREY A STICKNEY, D.O.,	3192	TESTS	146.00
14954	9101	10/17/11	KAGAN	3120	KAGAN TRAINING MS	1,985.20
14954	9101	10/17/11	KAGAN	3120	KAGAN TRAINING EL	1,985.20
14954	9101	10/17/11	KAGAN	5110	ETM10 TEAM TOOLS SOFTWARE	244.00
TOTAL CHECK						4,214.40
14955	9101	10/17/11	LISA KLEMM	5910	POSTAGE	2.48
14955	9101	10/17/11	LISA KLEMM	5990	POSTAGE	2.22
TOTAL CHECK						4.70
14956	9101	10/17/11	LEGACY PRINTING	5910	LETTERHEAD	119.55
14956	9101	10/17/11	LEGACY PRINTING	5910	LETTERHEAD	59.77
14956	9101	10/17/11	LEGACY PRINTING	5910	LETTERHEAD	59.77
TOTAL CHECK						239.09
14957	9101	10/17/11	LENAWEE ECONOMIC DEVELOPM	7410	ANNUAL PLEDGE	250.00
14958	9101	10/17/11	LENAWEE TIRE-SUPPLY	5720	BUS #10 TIRES	120.00
14959	9101	10/17/11	LENAWEE INTERMEDIATE SCHO	5730	BUS 4, 6, 7, & 10	66.17
14959	9101	10/17/11	LENAWEE INTERMEDIATE SCHO	3220	T BRACKELMAN PD	40.00
14959	9101	10/17/11	LENAWEE INTERMEDIATE SCHO	3220	B ANSCHUETZ PD	25.00
14959	9101	10/17/11	LENAWEE INTERMEDIATE SCHO	3220	C DEREMER PD	25.00
14959	9101	10/17/11	LENAWEE INTERMEDIATE SCHO	3220	J HOGLE PD	25.00
14959	9101	10/17/11	LENAWEE INTERMEDIATE SCHO	3220	M HORWATH PD	25.00
14959	9101	10/17/11	LENAWEE INTERMEDIATE SCHO	3221	L THORNTON PD	25.00

SPI  
 DATE: 10/14/2011  
 TIME: 13:08:36

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 4  
 VENCHK11  
 ACCOUNTING PERIOD: 4/12

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	3220	A TEDORA PD	25.00
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	3220	M LESKO PD	25.00
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	3220	R VERNIER PD	25.00
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	3220	R WOLF PD	25.00
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	8220	INTERNET FILTER 11.12	427.50
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	8220	INTERNET FILTER 11.12	427.50
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	8220	INTERNET FILTER 11.12	427.50
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	5730	BUS 4, 6, 7 & 10	1,323.30
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	8220	VIRUS SOFTWARE 11.12	603.25
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	8220	VIRUS SOFTWARE 11.12	603.25
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	8220	VIRUS SOFTWARE 11.12	603.25
14959	9101	10/17/11	55432 LENAWEЕ INTERMEDIATE SCHO	4130	BUS 4, 6, 7 & 10	780.00
			TOTAL CHECK			5,526.72
14960	9101	10/17/11	60890 MARSHALL'S	6450	IMPACT STRIPS MA200	23.18
14960	9101	10/17/11	60890 MARSHALL'S	6450	MOUTHPC PATCHES HTR2	9.87
14960	9101	10/17/11	60890 MARSHALL'S	6450	CLAR MTHPC	3.19
14960	9101	10/17/11	60890 MARSHALL'S	5990	EL BAND BOOKS	12.78
14960	9101	10/17/11	60890 MARSHALL'S	6450	SLIDE CREAM BAND	2.38
14960	9101	10/17/11	60890 MARSHALL'S	6450	INSTRUMENT REPAIR	10.00
14960	9101	10/17/11	60890 MARSHALL'S	5990	ELEM BAND BOOKS	67.90
14960	9101	10/17/11	60890 MARSHALL'S	5990	ELEM BAND BOOKS	75.89
			TOTAL CHECK			205.19
14961	9101	10/17/11	60900 MASSP	7410	11.12 MASSP DUES - KT	582.00
14962	9101	10/17/11	57573 MCDONALD'S & COMPANY	6410	DSQ-DBL-2048 ALUMNI DOUBL	5,444.88
14963	9101	10/17/11	57970 MCMASTER-CARR SUPPLY CO.	5980	CLAMPS	11.56
14964	9101	10/17/11	62321 MERCY MEMORIAL HOSPITAL	3192	TEST	78.00
14965	9101	10/17/11	64824 MILAN AREA SCHOOLS	7410	MASA REG 8 DUES	100.00
14966	9101	10/17/11	65990 MT BUSINESS TECHNOLOGIES,	4220	L2170 K WING COPIER	115.44
14966	9101	10/17/11	65990 MT BUSINESS TECHNOLOGIES,	4220	B2150 & B2151 MS COPY	304.20
14966	9101	10/17/11	65990 MT BUSINESS TECHNOLOGIES,	4220	L2171 HS COPIER	240.38
14966	9101	10/17/11	65990 MT BUSINESS TECHNOLOGIES,	4220	T3986 CO COPIER	39.35
14966	9101	10/17/11	65990 MT BUSINESS TECHNOLOGIES,	4220	T6989 HS COPIER	56.40
			TOTAL CHECK			755.77
14967	9101	10/17/11	66913 NATIONAL GEOGRAPHIC SCHOO	5210	E PIFER PIONEER/PATH	103.00
14968	9101	10/17/11	94650 NICHOLS	5990	MOPS	207.75
14969	9101	10/17/11	69401 OFFICE DEPOT,INC	5110	111947 WEDGE CAP ERASERS	2.64
14969	9101	10/17/11	69401 OFFICE DEPOT,INC	5110	111231 PINK HIGHLIGHTERS	4.50
14969	9101	10/17/11	69401 OFFICE DEPOT,INC	5110	111232 BLUE HIGHLIGHTER C	4.50
14969	9101	10/17/11	69401 OFFICE DEPOT,INC	5110	111229 ORANGE HIGHLIGHTER	4.50
14969	9101	10/17/11	69401 OFFICE DEPOT,INC	5110	111233 GREEN HIGHLIGHTER	4.50
14969	9101	10/17/11	69401 OFFICE DEPOT,INC	5110	111428 STAPLES STANDARD S	2.34
14969	9101	10/17/11	69401 OFFICE DEPOT,INC	5110	110681 PENCIL CRAYOLA COL	23.30
			TOTAL CHECK			46.28
14970	9101	10/17/11	72220 PERFORMANCE AUTO OF ADRIA	5730	ANTIFREEZE	70.32
14970	9101	10/17/11	72220 PERFORMANCE AUTO OF ADRIA	5980	BEARING	18.50

SPI  
 DATE: 10/14/2011  
 TIME: 13:08:36

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 5  
 VENCHK11  
 ACCOUNTING PERIOD: 4/12

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
TOTAL CHECK						88.82
14971	9101	10/17/11	PERRY CORPORATION	4120	QK593 COPIER	34.58
14971	9101	10/17/11	PERRY CORPORATION	5910	A5986 STAPLES	103.10
14971	9101	10/17/11	PERRY CORPORATION	5990	STAPLES FOR COPIER	103.10
14971	9101	10/17/11	PERRY CORPORATION	4220	A5345 & A5986 EL COPY	330.00
TOTAL CHECK						570.78
14972	9101	10/17/11	PHONICS DANCE	5110	THE PHONICS DANCE AUDIO C	17.50
14972	9101	10/17/11	PHONICS DANCE	5110	THE PHONICS DANCE-ALPHABE	28.00
14972	9101	10/17/11	PHONICS DANCE	5110	ESTIMATED SHIPPING/HANDLI	10.00
TOTAL CHECK						55.50
14973	9101	10/17/11	PROMEDICA PHYSICIANS	3130	HS NURSE SEPT 11	912.84
14973	9101	10/17/11	PROMEDICA PHYSICIANS	3130	MS NURSE SEPT 11	912.85
14973	9101	10/17/11	PROMEDICA PHYSICIANS	3130	EL NURSE SEPT 11	1,825.69
TOTAL CHECK						3,651.38
14974	9101	10/17/11	READ NATURALLY	5119	RL01C READ LIVE - WEB BAS	599.00
14975	9101	10/17/11	REALLY GOOD STUFF, INC	5210	159145AAK - STORE MORE ME	303.24
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	1328942 1328942 CALENDAR	7.76
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	089389 1354238 TAPE PACK	3.86
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	084473 084473 PAPERCLIPS	1.02
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	084442 084442 PAPERCLIPS	5.52
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	032400 032400 CLIP BINDE	.78
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	084873 084873 NOTES SCHO	11.52
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	084876 084876 NOTES SCHO	3.62
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	084808 PENCIL #2 PACK OF	8.90
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	078466 078466 PENCIL SHA	2.36
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	088706 088706 INDEX CARD	2.28
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	323047 323047 BOOK.LESSO	20.72
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	054171 054171 CONST PPR	1.10
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	054174 054174 CONST PPR	1.30
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	027610 027610 CONST PPR	1.20
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	054168 054168 CONST PPR	1.46
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	248490 248490 CONST PPR	1.10
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	248489 248489 CONST PPR	2.28
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	054204 054204 CONST PPR	1.10
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	054213 054213 CONST PPR	1.30
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	085498 085498 TAGBOARD S	10.19
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	206300 206300 PAPER DRAW	92.12
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	084280 084280 TIMER DIGI	1.47
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	309723 309723 GLITTER SC	9.04
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	077059 077059 BINDER CON	50.64
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	1367676 1367676 CALENDAR	7.76
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	040590 TAPE MASKING 3M 2	6.54
14976	9101	10/17/11	SCHOOL SPECIALTY	6410	1300060 REGAL READING /WR	212.76
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	086330 PENCIL MECHANICAL	7.16
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	084471 COMPASS REPLACEME	4.94
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	076464 PENCIL TICONDEROG	8.48
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	077356 ERASER 2 1/2X1X3/	5.08
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	1333728 MARKER EXPO DRY	14.39
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	040602 TAPE HIGHLAND 1 C	4.88
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	074460 POST-IT DURABLE 1	5.75

SPI  
 DATE: 10/14/2011  
 TIME: 13:08:36

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 6  
 VENCHK11  
 ACCOUNTING PERIOD: 4/12

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	384843 POST-IT NOTES 3X3	8.05
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	384841 POST-IT NOTES 3X3	4.99
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	084475 PAPERCLIPS SMOOTH	1.68
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1328944 CALENDAR PAD REF	3.88
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1369158 BOOK.PLANNER.14	2.56
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1369158 BOOK.PLANNER.14	2.56
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	059424 MARKER MR SKETCH	25.92
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	201320 MARKER MR. SKETCH	50.50
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	391163 PENCIL CRAYOLA CO	11.76
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	227661 MARKER PENTOUCH S	2.87
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	084808 084808 PENCIL #2	44.50
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1353959 1353959 GLUE ST	21.60
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	007521 007521 CRAYONS C	29.40
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	245788 245788 PENCIL SC	25.92
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1334154 1334154 HOOK ME	223.74
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	084870 084870 MAGNETIC	21.06
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1354238 1354238 TAPE PA	7.72
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	040602 040602 TAPE HIGH	21.96
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	040596 040596 TAPE MASK	26.40
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	084442 084442 PAPERCLIP	2.76
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	008196 008196 MARKER WA	11.46
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1371174 1371174 MARKERS	18.78
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	024046 024046 MARKER CR	9.30
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	9085327030 085327 PAPER	56.80
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	9081002030 081002 PENCI	46.44
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1356113 1356113 STICKER	6.87
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	084876 084876 NOTES SCH	21.72
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	P SAGER 120174	36.43
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5910	CAFE CALENDAR - REIMB	4.14
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	08512 SCHOOL SMART POCKET	16.79
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1059846 ORGANIZER 24CMP	76.79
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	ESTIMATED SHIPPING/HANDLI	49.00
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	084453 PENCIL #2 PRE-SHA	3.04
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	020754 ERASER CAPS RED P	1.46
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1369294 DVD PLAYER W/ I-	47.99
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	084810 ERASER VINYL - SC	5.09
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1296343 PEN ASST BALLPOI	6.81
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	410639 MARKER MARK-IT CO	16.99
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1353961 GLUE STICK 1.270	14.64
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	040602 TAPE HIGHLAND 1 C	3.66
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	067709 REPORT COVER SLAS	13.53
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	086397 BINDER VIEW 3'' W	9.24
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	086391 BINDER VIEW 1.5''	3.72
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	081942 TAB DIVIDERS ERAS	2.66
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	323098 BOOK.LESSON PLN.6	2.96
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	082256 BOOK.PLANNER.TEAC	1.35
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1367677 CALENDAR ACADEMI	3.88
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	059745 MARKER EXPO DRY E	11.88
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	085380 FLIPCHART NURSERY	50.97
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	077006 PUZZLE FLOOR NUMBE	12.47
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	054159 CONST PAPER 9X12 B	4.80
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	082929 PUZZLE ALPHABET HO	12.47
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	085123 SMART HUNDREDS COU	38.38
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	070760 BOARD HUNDREDS NUM	43.56
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1369300 PORT CD AM-FM RAD	23.99
14976	9101	10/17/11	80181 SCHOOL SPECIALTY	5110	1353959 1353959 GLUE ST	4.32



SPI  
 DATE: 10/14/2011  
 TIME: 13:08:36

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 7  
 VENCHK11  
 ACCOUNTING PERIOD: 4/12

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	017664 PENCIL TICONDEROGA	3.78
14976	9101	10/17/11	SCHOOL SPECIALTY	5110	048204 PAPER SCHOOL SMART	24.90
			TOTAL CHECK			1,783.27
14977	9101	10/17/11	SMARTED SERVICES	6410	SMA SB680 SMART TECHNOLOG	1,204.00
14978	9101	10/17/11	SPORTDECALS INC	3610	YARD SIGNS	2,190.00
14979	9101	10/17/11	STANLEY SECURITY SOLUTION	5990	KEYS AND CORES	159.27
14980	9101	10/17/11	STAPLES BUSINESS ADVANTAG	5110	807731 SIMPLY ECONOMY ROU	35.40
14980	9101	10/17/11	STAPLES BUSINESS ADVANTAG	5110	807731 SIMPLY ECONOMY ROU	212.40
14980	9101	10/17/11	STAPLES BUSINESS ADVANTAG	5110	816124 SWINGLINE LIGHT-TO	24.38
			TOTAL CHECK			272.18
14981	9101	10/17/11	THRUN LAW FIRM, P.C.	3170	NEGOTIATIONS	2,410.69
14981	9101	10/17/11	THRUN LAW FIRM, P.C.	3170	PHONE CONSULT	47.25
			TOTAL CHECK			2,457.94
14982	9101	10/17/11	TRANSPORTATION ACCESSORIE	5990	REFILL FOR FLUID KIT	87.11
14983	9101	10/17/11	TURFGRASS INC	6221	DIAMOND PRO OR TURFACE MO	540.00
14983	9101	10/17/11	TURFGRASS INC	6221	DIAMOND PRO OR TURFACE MO	608.00
			TOTAL CHECK			1,148.00
14984	9101	10/17/11	UNIVERSITY OF OREGON	5110	SWIS APP	275.00
14984	9101	10/17/11	UNIVERSITY OF OREGON	5119	SWIS APP	275.00
			TOTAL CHECK			550.00
14985	9101	10/17/11	VEX ROBOTICS INC	5121	P/N: 270-1921 PLTW POE KI	6,160.00
14985	9101	10/17/11	VEX ROBOTICS INC	5121	ESTIMATED SHIPPING/HANDLI	102.31
			TOTAL CHECK			6,262.31
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	7304 MACGILL BRAND PLASTI	17.72
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	7304 MACGILL BRAND PLASTI	17.73
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	7304 MACGILL BRAND PLASTI	35.45
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	67502 SURE TEMP PROBE COV	49.25
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	2211 FLEXICON NON-STERILE	11.50
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	1447 ECONOMY HYDROCORTISO	4.65
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	4020 CONCO ELASTIC BANDAG	10.35
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	28910 DISPOSABLE SPECULA	39.45
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	28911 DISPOSABLE SPECULA	15.78
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	MEDICAL SUPPLIES S&H	10.95
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	MEDICAL SUPPLIES S&H	3.00
14986	9101	10/17/11	WILLIAM V. MACGILL & CO.	5990	MEDICAL SUPPLIES S&H	3.00
			TOTAL CHECK			218.83
TOTAL FUND						59,654.86
TOTAL REPORT						59,654.86

## **Superintendent's Report October 17, 2011**

- I. Our auditors will be present at this meeting to review their work on the 2010-11 fiscal year audit. An electronic copy of the audit is part of this packet and a hard copy was delivered to the Board members last week. The audit indicates that we continue to have a solid fund balance and are making prudent use of the funds available to us. As I mentioned on the front page of our most recent Newsletter, our employees have all made some sacrifices to help us maintain our ability to provide the programs our students need and deserve. I know we all appreciate that. I also am pleased that we have not had to lay off staff to remain financially stable. We already know that 2012-13 will bring another huge jump in the contribution we are required to make to the Michigan Public School Retirement System. I hope it also brings some additional State revenue.
  
- II. Brad has information in his report concerning our recommendation for a new middle school language arts co-teacher, Meggin Wells. This position became available when another staff member left us just a few days prior to the start of the school year. At the time of her selection Meggin was employed by the Whiteford School District and we have worked with Whiteford to provide for a reasonable transition period. Her first day at Madison will be Monday, October 17<sup>th</sup>.
  
- III. This will be the second year for our 5<sup>th</sup> grade camp trip. Last year's inaugural trip was a great success (in spite of it being the coldest week of the winter). Nate has information in his report on the proposed 2012 trip for your review and approval.
  
- IV. As I have mentioned for several months, legislation approved this past summer requires Boards of Education to make several policy changes. For some time I have been contemplating the need to completely review our Board Policy Manual. The recent legislative changes have further motivated me to bring this issue to your attention. The last time we conducted a complete review of our entire Board Policy Manual was in late 2002. We have kept up with major changes that were required by state or federal law, but frankly we have not paid as much attention to updating our policy manual as we should. At the time of our last major review two companies, the Michigan Association of School Boards, and NEOLA were considered. They were really the only two organizations doing this type of work in Michigan schools. At that time it was my recommendation to the Board that MASB be contracted to lead our policy review and revision efforts. That recommendation was based on both price and what I believed to be MASB's expertise in this area. That was not the best recommendation that I ever made to the Board. MASB was significantly cheaper, but sometimes you get what you pay for. The MASB policy service is now being phased out and MASB is recommending NEOLA for this work. The most significant difference, other than cost, is that NEOLA visits each of their school districts semiannually with suggested revisions and updates. MASB provided absolutely no follow up. Using the NEOLA process it should be impossible for a policy manual to become as stale and

dated as ours is. NEOLA is currently providing policy services in 7 states and is working with 400 Michigan school districts. I expect the number of Michigan schools to increase when MASB discontinues their policy service at the end of this school year. I recently met with the NEOLA representative and he noted that he has had 5- 6 inquiries since late summer from school districts in his geographic area of the State. Now for the bad news – the base price for the development of policies and bylaws is \$8,350 plus an additional \$8,350 for the administrative guidelines. The semiannual updates are included for the first two years. After that the annual update fee is \$1,790. There is also a one-time charge of \$4,400 for their electronic publishing service. The bottom line is \$21,100 plus \$1,790 annually after the first two years. The representative informs me that the minimal amount of time required to complete the initial review and revision is at least 7 months. You should also be aware that, while NEOLA will provide us with 24 hours of onsite staff assistance, a significant amount of work will be required on my part to complete this project. I am not sure where I am going to find the necessary time, but I know it needs to be done.

- V. Kris has a recommendation for you in her report on the MS Competitive Cheerleading Coach.
- VI. We have just (Friday afternoon) received information from the Michigan Department of Education concerning the resolution local boards of education need to adopt to exempt themselves from being forced to use the State teacher evaluation instrument once it is developed next spring. Districts that want to exempt themselves from using the State instrument have to notify the State prior to November 1, 2011. I will have the resolution ready for your review and adoption at this meeting.
- VII. Our new parent educator, Valorie Veld is off to a great start. As you can note from her report, the number of families currently involved in the play groups are growing significantly.
- VIII. We had a meeting a couple of weeks ago with the planning team for the Madison Performing Arts Center. The project is moving forward, but a lot slower than what I had hoped. The optimistic schedule had construction starting this fall, but we are probably still looking at about two months to finalize the drawings. When the drawings are finished we will need to receive all of the necessary approvals from Lansing. Construction will not be able to start until spring. Hopefully it will be an early spring.
- IX. We have begun working with the New York City company that will be preparing our video for inclusion on the Lenawee County website. Ideas are being shared via email and a draft script is being prepared. They will have a team here on November 15<sup>th</sup> from 10:00 – 1:00 to film the video.
- X. As I know you will recall, a year ago the LISD received a federal grant, that we were able to be part of, which allowed us to receive 50% reimbursement for a new school bus. A similar opportunity has developed again. This time the grant is being offered by the State. It is a competitive grant process but the LISD believes they have a good chance of successfully securing the grant funding. The funding would allow the LISD

to have 4 local county schools each receive up to \$40,000, or half the cost of a new bus, as part of their proposal. Nearly all of the county schools expressed an interest in the grant so a lotto drawing was held to determine the 4 districts. Madison was one of the districts selected in the lotto.

- XI. It might be hard to believe but the school year is nearly 1/6 completed. This past week and the immediate future are pressure packed for our students and staff as everyone works to perform to their best on the MEAP.

Jim Hartley  
Superintendent

Board Report  
Kristin Thomas, Principal  
Madison High School  
October 17, 2011

- I. September 30<sup>th</sup> Early Release– During our most recent early release day, everyone on the HS staff spent the first half of the afternoon taking an NWEA test. This proved to be a very valuable and informative exercise...having the opportunity to experience taking an assessment on the computer will certainly benefit our staff as we prepare students to take future assessments in this manner. The 2<sup>nd</sup> half of the afternoon was spent reviewing the Common Core Standards, which will be the standards our students will be tested on beginning in 2013-2014.
- II. NWEA Testing – The high school recently completed NWEA testing for all students in 9<sup>th</sup> and 10<sup>th</sup> grades. Students took NWEA tests in Reading, Language Usage, & Mathematics that are aligned with the Common Core Standards.
- III. JCC College Placement Exams – All of our 12<sup>th</sup> grade students took the JCC College placement exams in Reading, Writing, & Math. A week ago, two academic advisors met with these students individually to go over their results. I believe, and I am hoping, that students will use this information to focus on areas that they need to grow and develop in. I do not have the comprehensive report of how our students placed, but hope to have that soon. We can then use this information to identify how college-ready our students are. Students will re-take these placement exams in the Spring.
- IV. Marching Band Festival – Our HS Marching Band performed Tuesday, October 5<sup>th</sup> at the County Marching Band Festival. Our band did extremely well! Nice job, Band!
- V. Homecoming – This past week marked our Fall Homecoming. Jerry Pape and Marlys Ford, our HS Student Council Advisors, and our class advisors all put a tremendous amount of time in to ensure that homecoming is a fun and exciting week for our students & community. We are certainly blessed with a staff that consistently goes above and beyond when it comes to providing positive opportunities for our students.

### **Upcoming Events**

Sunday, October 16<sup>th</sup> - Choir performing at Adrian College, 3:00pm

Wednesday, October 19<sup>th</sup> – 9<sup>th</sup> Grade Social Studies MEAP.

Thursday, October 20<sup>th</sup> –Parent-Teacher-Conferences, 2:00pm – 7:00pm

Madison Middle School  
Brad Anschuetz, Principal  
October 17, 2011  
Board Report

I. The price of \$549 per student for the Washington D.C. trip was based on 170 students attending. There are currently only 127 students that have registered (not paid in full) to attend the trip. Mrs. Matthews has worked with New Horizons Travel to arrange for us to receive the same student price if 136 students attend. The only wrinkle to this announcement is there is a definite cap now on the number of students we take. Mrs. Matthews is putting in an extraordinary amount of time organizing this trip and the fundraisers. There will be a minimum of 10 Madison educators on the trip as chaperones. The price per student includes all meals, travel, exhibit fees, and room accommodations. The travel dates are March 21 – 25, 2012.

II. For the past five years, the second and third week of October marks the time for MEAP assessment. In the two days prior to the writing of this report the whole school took Reading Part I and Reading Part II on consecutive days. The seventh graders were required to take a writing test on the third consecutive day. It is difficult to motivate a student to give their very best on the MEAP, let alone to do this back-to-back-to-back. Next week will be the assessments for Mathematics (all), Science (8<sup>th</sup> grade), Writing Part 2 (7<sup>th</sup> grade), and Social Studies (6<sup>th</sup> grade).

III. On the first early release date, the middle school teachers worked in content teams. Our professional learning community discussion topics included preparation for the MEAP, using the Des Cartes from the NWEA assessment to differentiate instruction, Curriculum Crafter, Kagan Structures, Data Director, and curriculum development. As I moved in and out of the team meetings I walked away very pleased at how rich the discussions were.

IV. We are recommending Mrs. Meggin Wells as the newest member of the Madison Faculty. She will fill the open position for Language Arts co-teacher in grades 6<sup>th</sup> – 8<sup>th</sup>. Mrs. Wells is a graduate of Whiteford High School and Eastern Michigan University. She is currently employed by the Whiteford School District until Friday, October 14, 2011. Mrs. Wells taught in the Whiteford District for seven years as both a special needs teacher (Elementary and High School) and sixth grade teacher. Mrs. Wells brings a combination of passion, enthusiasm, and a strong knowledge base of the RTI process. I would like to thank the hiring team for their hours of service. The team consisted of Mrs. Lobkovich, Ms. DeRemer, Mr. Vernier, Mrs. Mildenstein, Mr. Hartley, and myself.

VIII. The Madison Middle School team is proud of it's Top-to-Bottom ranking (81<sup>st</sup> percentile). Furthermore, we received an Ed Yes! rating of an 'A' for the fourth year in a row. This data speaks to our team's commitment to continuous school improvement.

October Board Report  
Madison Elementary  
Nate Pechaitis, Linda Kaufman

1. September 30<sup>th</sup> Early Release – The elementary staff began their professional development afternoon with Nurse Ellen Young providing blood-borne pathogen training. We also participated in a document camera training session by Kristen Metevia and Lee Skarha and learned several important features of our newest technology. We are fortunate to have staff members who are quick to offer their expertise and effective strategies! The second half of the afternoon the upper elementary teaching staff worked on using writing to strengthen reading comprehension, specifically focusing on summarization skills. The early elementary worked to update assessment needs and align the grade level standards-based report cards.
2. NWEA & AIMSweb Assessments – The elementary successfully completed our first round of NWEA testing for grades kindergarten through 5<sup>th</sup>. The testing window for the school has been closed and we are awaiting our first reports that will detail student academic skills. In addition, our AIMSweb universal screening has also been completed for all grade levels.
3. Four Year Old Program – September 26<sup>th</sup> was the first day of school for our four year olds. The program is full, with a total of 32 eager students!
4. MEAP – The MEAP assessment is currently being administered to students throughout the entire state for the next two weeks. Our Madison 3<sup>rd</sup> – 5<sup>th</sup> staff put in a great deal of extra time and effort to ensure the success of our students. The early elementary students prepared “MEAP buddy bags” packed with snacks for their upper elementary “adopted” classroom. Approximately 150 students participated in at least one of the many after school MEAP workshops. We are truly proud of our staff and students and the great efforts that they give each and every day!
5. P.A.T.T. – Parents and Teachers Together have filled our 2011 -12 calendar with many activities for families again this year. The attendance at the monthly meetings is growing. One recent project that you may have noticed is the newly spruced up entrance to our school. The flower beds were weeded, newly planted and mulched. In addition to making our entrance look welcoming, the P.A.T.T. continues to provide support and offers their help to make our school a great place to learn and grow!
6. Fifth Grade Camp and Outdoor Education School - Madison Elementary School, on behalf of the 5<sup>th</sup> grade teachers and students, is seeking Board approval for our second annual trip to Camp Michindoh for Outdoor Education School in Hillsdale, Michigan. In addition, we are seeking approval to consider/pursue high school students as chaperones. Ms. Metevia has worked with camp director, Terry “Bear” Bayer on the plans, prices and accommodations. Based on the information gathered by the teachers, 103 5<sup>th</sup> graders’ parents said they planned on sending their children to camp. There are 10 students per cabin along with two chaperones. Based on these numbers, we would need 22 chaperones/cabin leaders. In addition to the chaperones, all five 5<sup>th</sup> grade teachers would be attending. Mr. Frederick and/or I would attend the camp as well.

The price per student is approximately \$160. This includes all food, lodging, classes and activities, as well as the costs of the chaperones, teachers and administrators. Students will also get a t-shirt for tie-dying class.

The typical day at camp:

7:30am	Flag Pole Morning Ceremony
7:45am	Breakfast
9:15am	Class
10:15am	Travel Time
10:30am	Class
11:30am	Travel Time
12:00pm	Lunch
1:30pm	Class
2:30pm	Travel Time
2:45pm	Class
3:45pm	Travel Time
4:00pm	Afternoon Activities with Camp staff Teacher/Cabin Leader Meeting
5:15pm	Flag Pole
5:30pm	Dinner
7:15pm	Evening Program
9:00pm	Back to Cabin
10:00pm	Lights Out!

The Camp is about 250 acres. Classes are spread out all over the camp. Students are assigned to cabins and have two cabin leaders. They travel around camp with their cabin to the different classes and activities.

Classes include the following: aquatic life, birds, creepy critters, ecosystems, fantastic fish, mammals, reptiles and amphibians, rocks and minerals, trees, wild edibles, archery, challenge, fishing, GPS, low challenge course, mission impossible, natural camouflage, outdoor living skills, orienting, tracking, living history, Michigan Settlers, Native American Life, Pioneer Craft Fair, conservation of natural resources, drama, nature writing, sensational forest, and tie dying.

Activities include the following: relays, campfire, nature charades, wacky olympics, Dutch auction, skit night, and square dance.

There would be three full days and 1 half day. Students would be fed 10 meals and get snacks each evening.



Madison Lenawee's Child/Family Resource Room  
Valorie Veld  
Board Report  
October 17, 2011

**\*Lenawee's Child Play Groups:**

The weekly schedule is as follows:

Tuesdays: Baby Talk for children 24 months and younger, 8:30 – 9:30 a.m. Information is available regarding a variety of topics like nutrition, sleep, motor skills, etc. It is also a time for parents to connect and share.

Wednesdays: Play Group for children ages 5 years and younger, 9:30 – 10:50 a. m.

Thursdays: Play Group for children ages 5 years and younger, 2:00 – 3:20 p.m. These Play Groups provide developmentally appropriate activities, and exposure to social and emotional interactions and transitions. A circle time with stories and songs is also provided.

Fridays: Kindergarten Readiness for children 4 & 5 years old, 9:30 – 10:50 a.m. This group's focus is on math and literacy concepts as children begin their journey toward kindergarten.

The Play Group classroom has undergone a complete transformation with math, language, dramatic play, art, and manipulative learning areas available to the children. At the Open House event, many free materials were given to families and a survey was taken regarding the times that were most convenient for families to participate in Play Groups. The previous Play Group educator provided a list of nine registered participating families from the end of summer 2011. At this time there are currently twenty- three families registered with twenty-seven children participating in one or more Play Groups weekly. One hundred twenty-one Play Group notices were sent out to families with age appropriate children by email, phone calls, and regular mail (many families do not have email) before the school year began. The one hundred twenty one families are saved in a distribution list for future contact. Library time, gym time, and playground times are scheduled for the various Play Groups monthly, and field trips will be occasionally scheduled. Carpenter Farms field trip: Thursday, October 13, 2011. Families are providing snacks weekly for Play Groups.

A Clothing Bank has been established in the storeroom area of the Play Group classroom. Now partnering with some consignment stores and rummage sales in the community, clothing items that “do not sell” at these establishments have been donated to our Play Group program. Participants can choose to take up to two items each time they attend Play Group free of charge. We have clothing available from infant size to both women and men adult sizes. Children attending school here have also utilized this clothing bank when they have gotten wet or soiled their clothes in some way during their school day and needed something clean or dry to change into if they did not have extra clothing in their locker or backpacks.

### **\*Family Resource Room**

The Resource Room is currently “under construction”! The environment was completely unorganized, and is being reorganized so families will have a center to find information regarding community resources, information regarding child development, and a lending library for books relevant to parents raising children and activities they can utilize at home with their children regarding math and language skills to enhance the work they are already experiencing at school.

Parent workshops are also scheduled to take place in the Resource Room twice a month for a half hour each. The workshops will be a range of topics from Fine Motor Activities You Can Make from Materials at Home to Social/Emotional Development in Children to Separation Anxiety. The topics were chosen from a survey taken by parents at the Open House event. Childcare will be provided in the Play Group classroom.

Fifth Grade Breakfast on 9/15/11: Fifty-six families attended this breakfast who received information packets that included a Help with Homework booklet, Homework chart, and an article regarding 10 Successful Homework Tips.

WLEN and The Daily Telegram: Madison School District events are emailed for submission weekly on Thursday mornings.

Trojan Talk and Monthly Newsletter: Articles for the two publications have been submitted regarding the Play Group schedule and events and information regarding the Resource Room.

Athletic Director's Report  
Kris Isom  
October 17, 2011

I am recommending that we hire Brittany Higgins for our Junior High competitive cheer coach. Brittany is a graduate from Hudson High School in which she was on a very successful team. She continued to help with the program at Hudson and has been an instructor of gymnastics for the past two years. She is currently employed at K-mart and they are willing to work her hours around her schedule during the cheer season. Brittany had very good recommendations and seems like a very good fit for this position. I see Brittany to be a great addition to our cheer program.

# Cafeteria Manager's Report – Julie Taylor | 10/17/11

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2011/12

July-Sept

**Revenue**

Breakfast& Ala Cart	\$516.50
Lunch & Ala Cart	\$17,577.26
Juice Machine	\$0.00
State Matching Funds	\$0.00
Interest & Rebates	\$52.24
Lunch & Breakfast Reimb	\$56,856.68
<b><u>Total</u></b>	<b><u>\$75,002.68</u></b>

**Expenses**

Payroll	\$18,088.53
Retirement	\$2,991.84
F.I.C.A.	\$1,389.20
Health Ins.	\$400.00
Food	\$37,077.70
Uniforms	\$1,245.00
Utilities	\$0.00
Equipment	\$0.00
Supplies	\$4,201.54
Sales Tax	\$44.55
Repairs	\$93.75
Misc.	\$493.08
Juice	\$0.00
<b><u>Total</u></b>	<b><u>\$66,025.19</u></b>

Monthly Loss/ Gain \$8,977.49

Year To Date 8,977.49

**MADISON SCHOOL DISTRICT**  
**FINANCIAL REPORT**  
**WITH SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2011**

<b>Independent Auditors' Report</b>	1-2
<b>Administration's Discussion and Analysis</b>	3-11
<b>Basic Financial Statements</b>	
District-wide Financial Statements:	
Statement of Net Assets	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	14
Reconciliation of Governmental Fund Balances to Net Assets of Governmental Activities	15
Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds	16
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Fiduciary Fund:	
Statement of Fiduciary Net Assets	18
Notes to Financial Statements	19-31
<b>Required Supplemental Information</b>	
Budgetary Comparison Schedule – General Fund	32
<b>Other Supplemental Information</b>	
Balance Sheet – Nonmajor Governmental Fund	33
Statement of Revenue, Expenditures and Changes in Fund Balance - Nonmajor Governmental Fund	34
General Fund:	
Schedule of Revenues – Budget and Actual	35
Schedule of Expenditures – Budget and Actual	36-38

**Other Supplemental Information continued**

Debt Retirement Fund:

Combining Balance Sheet	39
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	40

Capital Projects Fund:

Balance Sheet	41
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	42

Sinking Fund:

Balance Sheet	43
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	44

Trust and Agency Funds:

Combining Statement of Changes in Assets and Liabilities	45
--	----

Property Tax Data	46
-------------------	----

**Federal Awards Supplemental Information**

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	47-48
Report on Compliance With Requirements That Could Have a Direct And Material Effect On Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133	49-50
Schedule of Expenditures of Federal Awards	51
Schedule of Findings and Corrective Action Responses	52-54

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*Certified Public Accountants*

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Madison School District  
Adrian, Michigan

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Madison School District as of and for the year ended June 30, 2011, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Madison School District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the government activities, each major fund, and the aggregate remaining fund information of the Madison School District as of June 30, 2011, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 3 through 11, and page 32, are not required parts of the basic financial statements but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.



Board of Education  
Madison School District  
Adrian, Michigan

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the Madison School District's basic financial statements. The accompanying supplemental information, identified in the table of contents as Other Supplemental Information and Federal Awards Supplemental Information, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2011 on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 9, 2011

# **MADISON SCHOOL DISTRICT**

## **ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011**

Madison School District is a K-12 school district located in Lenawee County, Michigan. The Administration's Discussion and Analysis, a requirement of GASB 34, is intended to be the Madison School Districts' Administration's discussion and analysis of the financial results for the fiscal year ended June 30, 2011.

Generally accepted accounting principles (GAAP), according to the GASB 34, requires the reporting of two types of financial statements: Fund Financial Statements and District Wide Financial Statements.

### **Fund Financial Statements:**

The fund level financial statements are reported on a modified accrual basis. Only those assets that are "measurable" and "currently available" are reported. Liabilities are recognized to the extent that they are normally expected to be paid with current financial resources.

The fund statements are formatted to comply with the legal requirements of the Michigan Department of Education's "Accounting Manual." In the State of Michigan, the District's major instructional and instructional support activities are reported in the General Fund. Additional activities are reported in their relevant funds including: Debt Retirement Fund, Sinking Fund and the School Service Funds which are comprised of: Food Service and Athletics accounts.

In the fund financial statements, purchased capital assets are reported as expenditures in the year of acquisition. No asset is reported. The issuance of debt is recorded as a financial resource. The current year's payments of principal and interest on long-term obligations are recorded as expenditures. Future year's debt obligations are not recorded.

### **District Wide Financial Statements:**

The District wide financial statements are full accrual basis statements. They report all of the District's assets and liabilities, both short and long-term, regardless if they are "currently available" or not. For example, assets that are restricted for use in the Debt Retirement Fund solely for the payment of long-term principal or interest are grouped with unrestricted assets of the General Fund. Capital assets and long-term obligations of the District are reported in the Statement of Net Assets of the District wide financial statements.

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011

### Summary of Net Assets:

The following summarizes the net assets at fiscal year ended June 30, 2011.

<b>Net Assets Summary</b>	<u>June 30, 2011</u>
<b>Assets</b>	
Current assets	<u>\$10,133,504</u>
Capital assets	20,265,412
Less: Accumulated depreciation	<u>(6,922,391)</u>
Capital assets, net book value	<u>13,343,021</u>
Total assets	<u>\$23,476,525</u>
<b>Liabilities</b>	
Current liabilities	\$ 2,569,831
Long-term liabilities	<u>3,943,559</u>
Total liabilities	<u>6,513,390</u>
<b>Net Assets</b>	
Invested in capital assets, net of related debt	9,125,220
Nonspendable – inventories	12,131
Restricted for construction/repairs	3,848,321
Restricted for debt service	52,188
Unrestricted	<u>3,925,275</u>
Total net assets	<u>16,963,135</u>
Total liabilities and net assets	<u>\$23,476,525</u>

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011

### Analysis of Financial Position:

During fiscal year ended June 30, 2011, the District's net assets increased by \$424,872. A few of the significant factors affecting net assets during the year are discussed below:

#### A. General Fund Operations

The District's revenues from General Fund operations exceeded expenditures by \$373,865 for the fiscal year ended June 30, 2011. See the section entitled Results of Operations for further discussion of General Fund operations.

#### B. Debt, Principal Payments

The District issued new bonded, long-term obligations and also made principal payments on bonded, long-term debt obligations as follows:

	<u>Principal Balance June 30, 2010</u>	<u>New Debt (Payments) June 30, 2011</u>	<u>Principal Balance June 30, 2011</u>
1998 Bond Debt	\$ 825,000	\$ (260,000)	\$ 565,000
2011 Building & Site Bonds	-	3,600,000	3,600,000
Durant Debt	<u>60,564</u>	<u>(7,763)</u>	<u>52,801</u>
Total long-term bond obligations	<u>\$ 885,564</u>	<u>\$3,332,237</u>	<u>\$4,217,801</u>

#### C. Net Investment in Capital Assets

The District's net investment in capital assets decreased by \$337,902 during the fiscal year. This can be summarized as follows:

	<u>Balance June 30, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2011</u>
Capital assets	\$20,042,944	\$ 266,382	\$ 43,914	\$20,265,412
Less: Accumulated depreciation	<u>6,362,021</u>	<u>604,284</u>	<u>43,914</u>	<u>6,922,391</u>
Net investment capital outlay	<u>\$13,680,923</u>	<u>\$ (337,902)</u>	<u>\$ -</u>	<u>\$13,343,021</u>

## **MADISON SCHOOL DISTRICT**

### **ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011**

On September 22, 1998, the qualified electors of the School District approved a proposal with a 72 percent affirmative statement authorizing the School District to issue bonds in the sum of not to exceed Three Million Six Hundred Twenty Thousand (\$3,620,000) for the purpose of erecting, furnishing, and equipping an addition to the Madison High School, and developing and improving the site and relocating the softball field (the "Project").

On May 3, 2005, the qualified electors of the School District approved a proposal with a 67 percent affirmative statement authorizing the School District to levy an additional 1 mill for a period of 3 years; 2005, 2006, and 2007. On September 26, 2006 the 1 mill levy was extended for eight additional years, 2008 to 2015, by a 58% affirmative statement. This revenue will be used to create a sinking fund for the purchase of real estate for sites, for the construction or repair of school buildings and all other purposes authorized by law.

On May 3, 2011, the qualified electors of the School District approved a proposal authorizing the School District to issue bonds in the sum of not to exceed Three Million Six Hundred Thousand (\$3,600,000) for the purpose of erecting, furnishing and equipping a performing arts addition to and partially remodeling the Madison High School and developing and improving the site.

(Continued on next page)

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011

### Results of Operations:

For the fiscal year ended June 30, 2011, the District-wide results of operations were:

	<u>June 30, 2011</u>
<b>Revenues:</b>	
General Revenues:	
Property taxes levied for general operations	\$ 2,107,082
Property taxes levied for debt service	280,606
Property taxes levied for construction/repairs	183,951
State of Michigan unrestricted foundation aid	9,719,383
State of Michigan restricted	8,925
Other general revenues	<u>285,435</u>
Total general revenues	<u>12,585,382</u>
Operating Grants:	
Federal	1,382,186
State of Michigan	26,266
Other operating grants	<u>784,586</u>
Total operating grants	<u>2,193,038</u>
Charges for Services:	
Food service	171,725
Other charges for services	<u>59,950</u>
Total charges for services	<u>231,675</u>
Total revenues	<u>15,010,095</u>
<b>Expenses:</b>	
Instruction and instructional support	9,659,159
Support services	3,301,043
Food service	674,311
Athletics	297,877
Interest on long-term debt	48,549
Depreciation	<u>604,284</u>
Total expenses	<u>14,585,223</u>
<b>Increase in Net Assets</b>	<b>424,872</b>
<b>Beginning Net Assets</b>	<b><u>16,538,263</u></b>
<b>Ending Net Assets</b>	<b><u>\$ 16,963,135</u></b>

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011

### 1. State of Michigan Unrestricted Aid (Net State Foundation Grant)

The State of Michigan Aid, unrestricted, is determined with the following variables:

- a. State of Michigan State Aid Act per student foundation allowance
- b. Student Enrollment – Blended at 75 percent of current year's fall count and 25 percent of prior year's winter count
- c. The District's non-homestead levy

#### Per Student, Foundation Allowance:

Annually, the State of Michigan establishes the per student foundation allowance. The Madison School District's foundation allowance for the 2010-2011 school year was established at \$8,318, which represented no change from the prior year.

#### Student Enrollment:

The District's student enrollment for the fall count of 2010-2011 was 1,484 students. The District's enrollment increased slightly from the prior school year's student count. The following summarizes fall student enrollments in the past five years:

	<u>Student FTE</u>	<u>FTE Change from Prior Year</u>
2010-2011	1,484	1.85 %
2009-2010	1,457	3.41 %
2008-2009	1,409	(3.82) %
2007-2008	1,465	0.76 %
2006-2007	1,454	0.97 %

Subsequent to year-end June 30, 2011, preliminary student enrollments for 2011-2012 indicate that the enrollment increase experienced in 2010-2011 will continue, at least in the short term, and an additional enrollment increase will be experienced in the 2011-2012 school year. This projected enrollment growth is based on an anticipated increase in Schools of Choice students, especially at the Young Fives and Kindergarten grade levels. It is the Board of Education's desire to maintain a stable enrollment, small class sizes, and insure space is available for students who live in the District.

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011

### 2. Property Taxes levied for General Operations (General Fund Non-Homestead Taxes)

The District levies 18 mills of property taxes for operations (General Fund) on non-homestead properties not including the Madison Township TIFA. Under Michigan law, the taxable levy is based on the taxable valuation of properties. Annually the taxable increase in property value is capped at the rate of the prior year's CPI increase or 5 percent, whichever is less. At the time of sale, a property's taxable valuation is readjusted to the State Equalized Value, which is, theoretically, 50 percent of the market value.

The District's non-homestead property revenue for the 2010-2011 fiscal year was \$2,107,082. The non-homestead tax levy decreased by 2.39 percent over the prior year.

The following summarizes the District's non-homestead levy the past five years:

<u>Fiscal Year</u>	<u>Non-Homestead Tax Levy</u>	<u>% Change From Prior Year</u>
2010-2011	\$2,107,082	(2.39)%
2009-2010	\$2,158,771	3.99 %
2008-2009	\$2,075,990	10.81 %
2007-2008	\$1,873,513	10.45 %
2006-2007	\$1,696,189	2.80 %

Average Increase Last 5 Years 5.13%

### 3. Debt Fund Property and Renaissance Zone In Lieu of Taxes

The District's debt fund levy, which is used to pay the principal and interest on bond obligations, is based on the taxable valuation of all properties: homestead and non-homestead.

For 2010-2011, the District's debt millage levy was 1.45 mills that generated revenue of \$280,606. The District's sinking fund millage levy was 0.9626 mills that generated revenue of \$183,951.

### 4. Food Sales to Students & Adults (School Lunch Program)

The sale of food and milk to the District's students and adults decreased from the prior school year by approximately \$9,431, to \$171,725.

The total expenditures from Food Service operations exceeded total revenues for the year by \$16,222 in the Food Services Fund.



# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011

### GENERAL FUND BUDGET & ACTUAL REVENUES & EXPENDITURES

#### General Fund Expenditures Budget vs. Actual 5-Year History

<u>Fiscal Year</u>	<u>Expenditures Original Budget</u>	<u>Expenditures Final Budget</u>	<u>Expenditures Final Actual</u>	<u>Expenditures Variance Actual to Original Budget</u>	<u>Expenditures Variance Actual to Final Budget</u>
2006-2007	\$12,440,135	\$12,454,278	\$12,225,432	(1.73) %	(1.84) %
2007-2008	\$12,486,198	\$13,232,647	\$13,122,771	5.10 %	(0.83) %
2008-2009	\$13,769,421	\$13,984,215	\$13,954,101	1.34 %	(0.21) %
2009-2010	\$12,953,120	\$12,874,096	\$12,817,393	(1.04) %	(0.44) %
2010-2011	\$13,003,601	\$13,549,331	\$13,504,351	3.80 %	(0.33) %
Five Year Average Over (Under) Budget				1.49 %	(0.73) %

#### General Fund Revenue Budget vs. Actual 5-Year History

<u>Fiscal Year</u>	<u>Revenue Original Budget</u>	<u>Revenue Final Budget</u>	<u>Revenue Final Actual</u>	<u>Revenue Variance Actual to Original Budget</u>	<u>Revenue Variance Actual to Final Budget</u>
2006-2007	\$12,384,342	\$12,771,959	\$12,801,998	3.37 %	0.24 %
2007-2008	\$12,168,426	\$13,137,253	\$13,365,270	9.84 %	1.74 %
2008-2009	\$12,868,106	\$12,916,325	\$12,930,516	.48 %	.11 %
2009-2010	\$12,694,199	\$13,218,417	\$13,333,238	5.03 %	.87 %
2010-2011	\$12,911,460	\$13,907,696	\$13,878,216	7.49 %	(0.21) %
Five Year Average Over (Under) Budget				5.24 %	0.55 %

#### Original vs. Final Budget:

The Uniform Budget Act of the State of Michigan requires that the local Board of Education approve the original budget for the upcoming fiscal year prior to July 1, the start of the fiscal year. As a matter of practice, Madison School District amends its budget periodically during the school year. The 2010-2011 budgeting process was clearly one of the most (perhaps the most) challenging in our history. American Recovery and Reinvestment Act (ARRA) funding, continually changing restrictions on how those funds could be utilized, and State of Michigan funding reductions during the fiscal year made it extremely difficult to accurately project revenue and determine allowable ARRA expenditures. The June 27, 2011 budget amendment was the final budget for the fiscal year.

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2011

### Change from Original to Final Budget

		%
Total Revenues Original Budget	\$12,911,460	100
Total Revenues Final Budget	<u>13,907,696</u>	<u>108</u>
Increase/Decrease in Budgeted Revenues	<u>\$ 996,236</u>	<u>8</u>

The District's final, actual General Fund revenues were less than final budget by \$29,480, a variance of 0.21 percent from final budget.

The final revenue budget reflects the following changes from the original budget:

- The original budget was based on a FTE blended count of 1,433 students. The actual FTE was 1,484.
- Total federal revenue was approximately \$479,000 higher than originally anticipated.

### General Fund Expenditures:

The District's budget for expenditures changed as follows during the year:

		%
Total Expenditures Original Budget	\$13,003,601	100
Total Expenditures Final Budget	<u>13,549,331</u>	<u>104</u>
Increase/Decrease in Budgeted Expenditures	<u>\$ 545,730</u>	<u>4</u>

The District's actual expenditures were less than final budget by \$44,980, a variance of 0.33 percent.

The 2010-11 fiscal year was unique with the significant amount of one-time federal ARRA funding utilized to replace State funding. State per pupil funding is, again, dramatically reduced for 2011-12. The continued weak State economy, and State funding reductions, makes it clear that schools need to closely monitor expenses. As is the case in all public schools, labor related costs are the most significant component of Madison's budget. In the past two years the required District contribution to the Michigan Public Schools Employee Retirement System on behalf of Madison employees has increased by 26%. Madison employees have demonstrated their understanding of the challenges confronting the District and have worked with the Board and administration to contain employee related expenditures.

### Contacting the District's Financial Management

This financial report is designed to provide our citizens and taxpayers with a general overview of the District's finances. If you have questions about this report or need additional information, contact the Superintendent's Office, Madison School District.

# MADISON SCHOOL DISTRICT

## STATEMENT OF NET ASSETS June 30, 2011

<b>ASSETS</b>	<u>Governmental Activities</u>
<b>CURRENT ASSETS:</b>	
Cash and cash equivalents (Note 3)	\$ 7,448,640
Accounts receivable (Note 4)	2,266
Unamortized bond issuance costs	84,125
Due from other governmental units (Note 4)	2,586,342
Inventories	<u>12,131</u>
<b>TOTAL CURRENT ASSETS</b>	<u>10,133,504</u>
<b>NONCURRENT ASSETS</b>	
Capital assets (Note 5)	20,265,412
Less: Accumulated depreciation	<u>(6,922,391)</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>13,343,021</u>
<b>TOTAL ASSETS</b>	<u>\$ 23,476,525</u>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES:</b>	
Accounts payable	\$ 32,685
Accrued expenses	327,366
Accrued salaries and withholding	784,405
Deferred revenue	1,083,477
Accrued Interest	19,736
Bonds payable, Due within one year (Note 6)	319,282
Compensated absences and severance pay, Due within one year (Note 6)	<u>2,880</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>2,569,831</u>
<b>NONCURRENT LIABILITIES</b>	
Bonds payable (Note 6)	3,898,519
Compensated absences and severance pay (Note 6)	<u>45,040</u>
<b>TOTAL NONCURRENT LIABILITIES</b>	<u>3,943,559</u>
<b>TOTAL LIABILITIES</b>	<u>6,513,390</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	9,125,220
Nonspendable - inventories	12,131
Restricted for construction/repairs	3,848,321
Restricted for debt service	52,188
Unassigned	<u>3,925,275</u>
<b>TOTAL NET ASSETS</b>	<u>16,963,135</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 23,476,525</u>

See auditors' report and accompanying notes to financial statements.

# MADISON SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES Year Ended June 30, 2011

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Governmental
		Charges for Services	Operating Grants	Activities
				Net (Expense) Revenue and Changes in Net Assets
<b>Governmental Activities:</b>				
Instruction and instructional support	\$ 9,659,159	\$ -	\$ 1,708,241	\$ (7,950,918)
Support services	3,301,043	-	-	(3,301,043)
Food services	674,311	171,725	484,797	(17,789)
Athletics	297,877	59,950	-	(237,927)
Interest on long-term debt	48,549	-	-	(48,549)
Depreciation (Unallocated)	604,284	-	-	(604,284)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 14,585,223</b>	<b>\$ 231,675</b>	<b>\$ 2,193,038</b>	<b>(12,160,510)</b>
<b>GENERAL REVENUES:</b>				
<b>Taxes</b>				
Property taxes, levied for general operations				2,107,082
Property taxes, levied for debt service				280,606
Property taxes, levied for construction/repairs				183,951
State of Michigan aid, unrestricted				9,719,383
State of Michigan aid, restricted				8,925
Interest and investment earnings				18,382
Other				267,053
			<b>Total general revenues</b>	<b>12,585,382</b>
<b>CHANGE IN NET ASSETS</b>				<b>424,872</b>
<b>Net assets:</b>				
			<b>Beginning of year</b>	<b>16,538,263</b>
			<b>End of year</b>	<b>\$ 16,963,135</b>

See auditors' report and accompanying notes to financial statements.

**MADISON SCHOOL DISTRICT**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2011**

	General	Capital Projects Fund	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Fund	Total Governmental Funds
<b>Assets</b>						
Cash and investments (Note 3)	\$ 3,457,114	\$ 3,522,874	\$ 48,946	\$ 356,996	\$ 62,710	\$ 7,448,640
Accounts receivable (Note 4)	727	-	-	-	1,539	2,266
Due from other funds	-	-	3,242	-	54,761	58,003
Due from other governmental units (Note 4)	2,563,706	-	-	-	22,636	2,586,342
Inventories	-	-	-	-	12,131	12,131
<b>TOTAL ASSETS</b>	<b>\$ 6,021,547</b>	<b>\$ 3,522,874</b>	<b>\$ 52,188</b>	<b>\$ 356,996</b>	<b>\$ 153,777</b>	<b>\$ 10,107,382</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 1,136	\$ 31,549	\$ -	\$ -	\$ -	\$ 32,685
Due to other funds	58,003	-	-	-	-	58,003
Accrued expenses	327,366	-	-	-	-	327,366
Salaries payable	784,405	-	-	-	-	784,405
Deferred revenue	1,079,787	-	-	-	3,690	1,083,477
<b>TOTAL LIABILITIES</b>	<b>2,250,697</b>	<b>31,549</b>	<b>-</b>	<b>-</b>	<b>3,690</b>	<b>2,285,936</b>
<b>Fund Balances</b>						
Nonspendable - inventory	-	-	-	-	12,131	12,131
Restricted - debt retirement	-	-	52,188	-	-	52,188
Restricted - construction/repairs/renovations	-	3,491,325	-	356,996	-	3,848,321
Unassigned	3,770,850	-	-	-	-	3,770,850
Restricted, food services	-	-	-	-	137,956	137,956
<b>TOTAL FUND BALANCES</b>	<b>3,770,850</b>	<b>3,491,325</b>	<b>52,188</b>	<b>356,996</b>	<b>150,087</b>	<b>7,821,446</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,021,547</b>	<b>\$ 3,522,874</b>	<b>\$ 52,188</b>	<b>\$ 356,996</b>	<b>\$ 153,777</b>	<b>\$ 10,107,382</b>

See auditors' report and accompanying notes to financial statements.

# MADISON SCHOOL DISTRICT

## RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES June 30, 2011

Total Governmental Fund Balances		\$	7,821,446
Amounts reported for governmental activities in the statements of net assets are different because:			
Capital assets used in governmental activities are not financial resources, and are not reported in the funds; The costs of the capital assets are Accumulated depreciation is		\$	20,265,412
			<u>(6,922,391)</u>
			13,343,021
Long-term liabilities are not due and payable in the current period and are not reported in the fund; Bonds payable Compensated absences			(4,217,801)
			<u>(47,920)</u>
Bond issuance costs reported as an expenditure in the governmental fund financial statements are capitalized in the government-wide financial statements			84,125
Accrued Interest is not included as a liability in governmental funds			<u>(19,736)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$	<u>16,963,135</u>

See auditors' report and accompanying notes to financial statements.

**MADISON SCHOOL DISTRICT**

**STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
Year Ended June 30, 2011**

	General	Capital Projects Fund	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Fund	Totals
<b>Revenues</b>						
Local sources	\$ 2,311,772	\$ -	\$ 280,665	\$ 184,200	\$ 171,725	\$ 2,948,362
State sources	9,719,383	-	8,925	-	26,266	9,754,574
Federal sources	923,655	-	-	-	458,531	1,382,186
Interdistrict sources	784,586	-	-	-	-	784,586
Miscellaneous	138,820	-	-	-	1,567	140,387
<b>TOTAL REVENUES</b>	<b>13,878,216</b>	<b>-</b>	<b>289,590</b>	<b>184,200</b>	<b>658,089</b>	<b>15,010,095</b>
<b>Expenditures</b>						
Current:						
Instruction and instructional support services	10,304,014	-	-	-	-	10,304,014
Supporting services	3,200,337	-	-	-	674,311	3,874,648
Capital Projects						
Building construction	-	24,550	-	-	-	24,550
Bond issuance costs	-	84,125	-	-	-	84,125
Debt Service:						
Principal repayment	-	-	267,763	-	-	267,763
Interest and other expenses	-	-	34,462	-	-	34,462
<b>TOTAL EXPENDITURES</b>	<b>13,504,351</b>	<b>108,675</b>	<b>302,225</b>	<b>-</b>	<b>674,311</b>	<b>14,589,562</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>373,865</b>	<b>(108,675)</b>	<b>(12,635)</b>	<b>184,200</b>	<b>(16,222)</b>	<b>420,533</b>
<b>Other Financing Sources (Uses)</b>						
School building and site bond proceeds	-	3,600,000	-	-	-	3,600,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>3,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,600,000</b>
<b>Net Change in Fund Balances</b>	<b>373,865</b>	<b>3,491,325</b>	<b>(12,635)</b>	<b>184,200</b>	<b>(16,222)</b>	<b>4,020,533</b>
<b>Fund Balances - Beginning of year</b>	<b>3,396,985</b>	<b>-</b>	<b>64,823</b>	<b>172,796</b>	<b>166,309</b>	<b>3,800,913</b>
<b>Fund Balances - End of year</b>	<b>\$ 3,770,850</b>	<b>\$ 3,491,325</b>	<b>\$ 52,188</b>	<b>\$ 356,996</b>	<b>\$ 150,087</b>	<b>\$ 7,821,446</b>

See auditors' report and accompanying notes to financial statements.

**MADISON SCHOOL DISTRICT****RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
Year Ended June 30, 2011**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 4,020,533</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures in the statement of activities; these costs are allocated over their estimated useful lives as depreciation.	
Depreciation expense	\$ (604,284)
Capital outlay, net of disposals	<u>266,382</u>
	(337,902)
Increase in accrued interest payable is recorded in the statement of activities when incurred; it is not reported in governmental funds until paid	(14,087)
Proceeds from 2011 building and site bonds is revenue in the governmental funds, but not in the statement of activities (where it increases long-term debt)	(3,600,000)
Capitalize bond issuance costs expensed in the government-wide statements in fiscal 2006. Amount was expensed when paid in the governmental fund.	84,125
Repayment of bond principal is an expenditure in the governmental funds, but not in the statement of activities (where it reduces long-term debt)	267,763
Decrease in compensated absences are not reported in the governmental funds	<u>4,440</u>
<b>Change in Net Assets of Governmental Activities</b>	<b>\$ <u>424,872</u></b>

See auditors' report and accompanying notes to financial statements.



**MADISON SCHOOL DISTRICT**

**STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
June 30, 2011**

	<u>Agency Fund Student Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ <u>155,280</u>
<b>Liabilities</b>	
Liabilities:	
Due to student groups	\$ <u>155,280</u>

See auditors' report and accompanying notes to financial statements.

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Madison School District (the "School District") conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the School District.

**REPORTING ENTITY**

The School District is governed by an elected seven-member Board of Education. The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. These criteria include significant operational and financial relationships that determine which of the governmental organizations are a part of the School District's reporting entity, and which organizations are legally separate, component units of the School District. Based on application of the criteria, the entity does not contain any component units.

**DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS**

The district-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. Substantially all inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All the School District's government-wide activities are considered governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function. Program revenue includes (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, intergovernmental payments, and other items not properly included among program revenue are reported instead as general revenue.

Separate financial statements are provided for governmental funds and fiduciary funds, although the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued****Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**District-wide Statements** – The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants, categorical aid, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The effect of inter-fund activity has been substantially eliminated from the government-wide financial statements.

Amounts reported as program revenue include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes and unrestricted State Aid.

**Fund Financial Statements** – The accounts of the School District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the combined financial statements in this report, into generic fund types in two broad fund categories as follows:

**GOVERNMENTAL FUNDS**

**General Fund** - The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

**School Service Funds** - The School Service Funds are used to report the activity of Food Service. For reporting purposes this activity is combined under the caption "GENERAL" in the general-purpose financial statements. Specific detail for the activity can be seen presented in the Supplemental Financial Information.

**Debt Retirement Fund** - Debt Retirement Funds are used to account for the accumulation of resources for and the payment of general long-term principal, interest, and related costs.

**Sinking Fund** – Sinking Funds are used to account for the accumulation of resources for and the payment of building repairs and renovations on a pay as you go basis, in accordance with Michigan law. The District has complied with the applicable provisions of Section 1212 (1) of the Revised School Code and the applicable section of the Revised Bulletin for School District Audits of Bonded Construction Funds and of Sinking Funds in Michigan.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued**

**Capital Projects Fund** – The Capital Projects Fund is used to account for all resources for the acquisitions of capital facilities and equipment. The District has complied with the applicable provisions of Section 1212 (1) of the Revised School Code and the applicable section of the Revised Bulletin for School District Audits of Bonded Construction Funds and of Sinking Funds in Michigan.

**FIDUCIARY FUNDS**

**Agency Fund** - Agency Funds are used to account for assets held by the School District as an agent for student clubs, organizations, and classes. Agency Funds are custodial in nature and do not involve measurement of results of operations.

**ACCOUNT GROUPS**

Account groups are not funds. They do not reflect available financial resources and related liabilities or the measurement of results of operations. They are the District's accounting records of general long-term debt. The General Long-Term Debt Account Group is used to record the outstanding bonded debt, long-term notes payable and any other non-current obligation of the District.

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual or accrual basis of accounting, as appropriate, is used in measuring financial position and operating results:

Governmental Funds are accounted for using the current financial resources measurement focus. Accordingly, only current assets and liabilities are included on the balance sheets and the fund balances report only spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net assets. These funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available and measurable and expenditures are recorded when the fund liability is incurred, if measurable.

Fiduciary fund revenues and expenses or expenditures as appropriate are recognized on the accrual basis and use the economic resources measurement focus. Nonexpendable Trust Funds and Agency Fund assets and liabilities are accounted for on the modified accrual basis and are prepared using the current financial resources measurement focus.

The term "Fund Modification" is used to refer to transfers that are recognized in the accounting period in which the inter-fund receivable and payable arise.

Governmental Funds, Agency Funds and the Expendable Trust Funds utilize the modified-accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued****BASIS OF ACCOUNTING Continued**

- a. Property taxes and other revenue that are both measurable and available for use to finance operations are recorded as revenue when earned. Other revenue is recorded when received. Properties are assessed as of December 31 and the related property taxes are levied and become a lien on July 1 for the property taxes that are due on February 14. The final collection date is February 28 after which they are added to the county tax rolls.
- b. Principal and interest on general long-term debt are not recorded as expenditures until their due dates.
- c. The non-current portion of vested sick days is reflected in the General Long-term Debt Account Group.

**Inventories** – Inventories of expendable school and maintenance supplies are not recognized. These items are charged to the appropriate expense at the time of purchase. No central inventory is maintained. The School Service Fund inventory consists of food and paper supplies. USDA commodities are stated at a value established by the USDA.

**Fund Balance Reporting** – The Governmental Accounting Standards Board (GASB) has issued Statement No. 54. This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

**Nonspendable** – Fund balances associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned).

**Restricted** – Fund balances including amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed** – Fund balance reporting required by the School Board, either because of a School Board Policy in the School Board Policy Manual, or because of motions that passed at School Board meetings.

**Assigned** – Fund balance reporting occurring by School Board Administration authority, under the direction of the Chief Business Officer.

**Unassigned** – Fund balance representing the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued**

**Order of Fund Balance Spending Policy** – The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year by adjusting journal entry.

First non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balances.

It is possible for the non-general funds to have negative unassigned fund balances when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

**Capital Assets** – Capital assets, which include land, buildings, equipment, and vehicles, are reported in the applicable governmental column in the government-wide financial statements. The Government defines capital assets as at least 80% of those tangible assets of the District with an estimated useful life in excess of one year and an initial cost equal to or exceeding \$5,000. A professional property appraisal firm has been used to perform an asset inventory and give an objective estimate of the asset's useful lives and values.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extended asset life are not capitalized. The School District does not have infrastructure-type assets.

Buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

Buildings and additions	20–50 years
Buses and other vehicles	8 years
Furniture and other equipment	5-20 years

**Compensated Absences** – The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who are currently eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

**Long-term Obligations** – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. In the fund financial statements, governmental fund types recognize bond proceeds, premiums and discounts, as well as bond issuance costs, during the current period.

**Comparative Data** – Comparative data is not included in the School District's financial statements.

**Note 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgetary Information** - The School District formally adopted General, Sinking and School Services Fund budgets by function for the fiscal year ended June 30, 2011; expenditures at this level in excess of amounts budgeted is a violation of Michigan law. Unexpended appropriations lapse at year-end; encumbrances are not included as expenditures. During the current year, the budget was amended in a legally permissible manner. The budget has been prepared in accordance with generally accepted accounting principles.

The budget statement (combined statement of revenue, expenditures and changes in fund balances - budget and actual – general, sinking and school service fund types) is presented on the same basis of accounting used in preparing the adopted budget.

**Note 3 – DEPOSITS AND INVESTMENTS**

State statutes authorize the District to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The District is allowed to invest in U.S. Treasury or agency obligations. U.S. government repurchase agreements, bankers' acceptances, commercial paper rated prime at the time of purchase that matures not more than 270 days after the date of purchase, mutual funds, and investment pools that are composed of authorized investment vehicles. The District's deposits are in accordance with statutory authority.

The District has designated three banks for the deposit of its funds.

The investment policy adopted by the board has authorized investments as listed in the state statutory authority as listed above.

The District's cash and investments are subject to several types of risk, which are examined in more detail below:

**Custodial Credit Risk of Bank Deposits** – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At year end, the District's deposit balance of \$7,941,032 had \$7,220,032 of bank deposits that were uninsured and uncollateralized. The District believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the District evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

**Custodial Credit Risk of Investments** – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District will minimize custodial credit risk by limiting investments to the types of securities allowed by state law; and by pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the District will do business.

**Concentration of Credit Risk** – The District places no limit on the amount the District may invest in any one issuer. The District minimizes concentration of credit risk by requiring diversification of the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

**Note 3 – DEPOSITS AND INVESTMENTS continued**

**Foreign Currency Risk** – Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value as a result of changes in foreign currency exchange rates. State law prohibits investment in foreign currency.

Cash deposits and investments of the District consist of the following items at June 30, 2011:

	<u>MATURITY DATES</u>	<u>INTEREST RATES</u>	<u>CARRYING AMOUNT</u>	<u>BANK BALANCE</u>
<b>General Fund:</b>				
United Bank & Trust	N/A	0.50%	\$ 479,820	\$ 775,518
United Bank & Trust	N/A	0.50%	9,330	8,826
MI Liquid Asset Fund	N/A	VAR	22,345	22,345
United Bank & Trust - Athletic	N/A	0.50%	6,183	6,803
TLC Comm. Cr. Union	N/A	0.45%	921,179	921,531
1 <sup>st</sup> Federal Bank	N/A	1.00%	73	289
MBIA	N/A	VAR	762	762
MI Liquid Asset Fund	N/A	VAR	762,748	762,748
1 <sup>st</sup> Federal Bank	N/A	1.00%	<u>1,254,674</u>	<u>1,254,674</u>
			<u>\$3,457,114</u>	<u>\$3,753,496</u>
<b>Debt Retirement Fund:</b>				
MI Liquid Assets	N/A	VAR	<u>\$ 48,946</u>	<u>\$ 48,946</u>
<b>Sinking Fund:</b>				
1 <sup>st</sup> Federal Bank	N/A	1.00%	<u>\$ 356,996</u>	<u>\$ 356,996</u>
<b>Capital Projects Fund:</b>				
1 <sup>st</sup> Federal Bank	N/A	1.00%	<u>\$3,522,874</u>	<u>\$3,555,345</u>
<b>School Service Fund:</b>				
United Bank & Trust - School Lunch	N/A	0.50%	<u>\$ 62,710</u>	<u>\$ 62,642</u>
<b>Agency Fund:</b>				
United Bank & Trust	N/A	0.50%	\$ 144,797	\$ 153,123
United Bank & Trust	N/A	0.50%	<u>10,483</u>	<u>10,484</u>
			<u>\$ 155,280</u>	<u>\$ 163,607</u>
<b>Total Cash</b>			<u>\$7,603,920</u>	<u>\$7,941,032</u>

Deposits are carried at cost. The carrying amount of deposits is included on the balance sheet as "Cash".

The District invests certain excess funds with Michigan School District Liquid Asset Fund (MILAF) in investment trust accounts in accordance with Section 622, 1221, and 1223 of the Michigan School Code. Investments are stated at cost, which approximates market value. The Investment Funds are categorized as mutual funds. Each School District owns a pro-rata share of each investment or deposit that is held in the name of the fund. MILAF is rated AAAM by Standard & Poor's. As of June 30, 2011, the District had \$834,039 invested in MILAF accounts.



**Note 3 - DEPOSITS AND INVESTMENTS continued**

The District also invests certain excess funds in pooled short term investment funds which included money market funds. One of the pooled investment funds utilized by the School District is MBIA Michigan Class Accounts, in accordance with Sections 622, 1221, and 1223 of the Michigan School Code. MBIA is not regulated nor is it registered with the SEC. MBIA reports as of June 30, 2011, the fair value of the District's investments is the same as the value of the pool shares. As of June 30, 2011, the District had \$762 invested in MBIA accounts.

The District holds an investment in a U.S. Treasury Note as an agent on behalf of the McGee Scholarship, which is a part of the Agency Fund.

**Note 4 - RECEIVABLES**

Receivables as of year-end for the School District's individual major funds and the nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:			
Intergovernmental	\$2,563,706	\$22,636	\$2,586,342
Other Receivables	<u>727</u>	<u>1,539</u>	<u>2,266</u>
Net receivables	<u>\$2,564,433</u>	<u>\$24,175</u>	<u>\$2,588,608</u>

(continued on next page)

# MADISON SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS June 30, 2011

### Note 5 - CAPITAL ASSETS

Capital asset activity of the School District's Governmental Activities was as follows:

	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Disposals/ Adjustments</u>	<u>Balance June 30, 2011</u>
Assets not being depreciated:				
Construction in process	\$ 657,807	\$ 24,550	\$(657,807)	\$ 24,550
Land	<u>912,065</u>	<u>-</u>	<u>-</u>	<u>912,065</u>
Subtotal	<u>1,569,872</u>	<u>24,550</u>	<u>(657,807)</u>	<u>936,615</u>
Capital assets being depreciated:				
Building and building improvements	15,101,172	-	649,632	15,750,804
Buses and other vehicles	635,623	88,150	(85,573)	638,200
Furniture and equipment	<u>2,736,277</u>	<u>153,682</u>	<u>49,834</u>	<u>2,939,793</u>
Subtotal	<u>18,473,072</u>	<u>241,832</u>	<u>613,893</u>	<u>19,328,797</u>
Accumulated depreciation:				
Building and building improvements	3,770,143	370,996	-	4,141,139
Buses and other vehicles	438,484	38,691	(85,558)	391,617
Furniture and equipment	<u>2,153,394</u>	<u>194,597</u>	<u>41,644</u>	<u>2,389,635</u>
Subtotal	<u>6,362,021</u>	<u>604,284</u>	<u>(43,914)</u>	<u>6,922,391</u>
Net capital assets being depreciated	<u>12,111,051</u>	<u>(362,452)</u>	<u>657,807</u>	<u>12,406,406</u>
Net capital assets	<u>\$13,680,923</u>	<u>\$ (337,902)</u>	<u>\$ -</u>	<u>\$13,343,021</u>

### Note 6 - LONG-TERM LIABILITIES

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to excluding amounts represented by non-current liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

**Note 6 - LONG-TERM LIABILITIES - continued**

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2011:

	LONG-TERM DEBT JULY 1, 2010	INCREASED LONG-TERM DEBT	PAYMENTS/ REDUCTIONS	LONG-TERM DEBT JUNE 30, 2011	DUE WITHIN ONE YEAR
UNUSED SICK LEAVE	\$ 52,360	\$ 5,880	\$ 10,320	\$ 47,920	\$ 2,880
1998 BOND ISSUE	825,000	-	260,000	565,000	275,000
2011 BUILDING & SITE	-	3,600,000	-	3,600,000	-
DURANT DEBT	<u>60,564</u>	<u>-</u>	<u>7,763</u>	<u>52,801</u>	<u>44,282</u>
	<u>\$937,924</u>	<u>\$3,605,880</u>	<u>\$278,083</u>	<u>\$ 4,265,721</u>	<u>\$322,162</u>

Long-term liabilities at June 30, 2011 are comprised of the following individual issues:

Due to the uncertainty of unused sick leave maturity as of June 30, 2011, this liability has been included in the amount due "Thereafter" section.

\$ 47,920

\$3,600,000 – 2011 School Building and Site Bonds for the purpose of erecting, furnishing and equipping a performing arts addition to and partially remodeling the Madison High School, and developing and improving the site, due in annual installments of \$116,702 to \$305,425 through May 1, 2031; interest of 2.50% to 4.50%.

\$ 3,600,000

\$3,620,000 – 1998 General Obligation Bond Issue for the purpose of erecting, furnishing and equipping an addition to the Madison High School, and developing and improving the site and relocating the softball field, due in annual installments of \$70,000 to \$340,000 through May 1, 2013; interest of 3.40% to 4.0%.

\$ 565,000

\$127,000 – 1998 Durant School Improvement Bond Issue for the purpose of school improvement, due in various installments through May 15, 2013, interest at 4.76%.

\$ 52,801

An amount of \$52,188 is available in the debt service funds to service the general obligation debt.

**Note 6 - LONG-TERM LIABILITIES – continued**

The annual requirements to amortize all debts outstanding as of June 30, 2011, including interest payments of \$1,910,103 are as follows:

<u>YEAR ENDING JUNE 30</u>	<u>UNUSED SICK LEAVE</u>	<u>2011 BUILDING &amp; SITE ISSUE</u>	<u>1998 BOND ISSUE</u>	<u>DURANT ISSUE</u>
2012	\$ 2,880	\$ 116,702	\$297,600	\$59,967
2013	-	138,200	301,600	8,925
2014	-	268,200	-	-
2015	-	269,950	-	-
2016	-	271,575	-	-
2017-2021	-	1,412,425	-	-
2022-2026	-	1,475,735	-	-
2027-2032	-	1,507,025	-	-
Thereafter	<u>45,040</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$47,920</u>	<u>\$5,459,812</u>	<u>\$599,200</u>	<u>\$68,892</u>

**Note 7 - DEFINED BENEFIT PENSION PLAN AND POST RETIREMENT BENEFITS**

**Plan Description** - Substantially all District employees participate in the Michigan Public School Employees Retirement System (MPERS). MPERS is a cost-sharing multiple employer, state-wide, defined benefit public employee retirement plan governed by the State of Michigan (State) originally created under Public Act 136 of 1945, re-codified and currently operating under the provisions of Public Act 300 of 1980, as amended. MPERS was established to provide retirement, survivor and disability benefits to plan members and their beneficiaries. The system also provides postemployment healthcare benefits to retirees and beneficiaries who elect to receive those benefits. MPERS is a qualified trust fund under section 401(a) of the Internal Revenue Code. By statute, employees of K-12 public school districts may be members.

MPERS issues a publicly available financial report that includes financial statements and required supplementary information for MPERS. That report is available on the web at <http://www.michigan.gov/orsschools>, or by writing to the Office of Retirement System at 7150 Harris Drive, P.O. Box 30171, Lansing, MI 48909.

**Funding Policy** - The District is required to contribute at a current rate of 20.66% of annual covered payroll. The District's contribution for years ending June 30, 2011, 2010, and 2009 were \$1,517,605, \$1,310,637, and \$1,255,511, respectively, which equals the required contribution for each year. Employer contributions to the system result from the implementing effects of the School Finance Reform Act. Under these procedures, each school district is required to contribute the full actuarial funding contribution amount to fund pension benefits, plus additional amounts to fund retiree health care benefits on a cash disbursement basis. Basic plan members make no contributions. All other participants contribute to a Member Investment Plan (MIP) with contribution rates varying based on Plan selections.

**Postemployment Benefits** - Under the MPERS Act, all retirees participating in the MPERS Pension Plan have the option of continuing health, dental, and vision coverage. Retirees having these benefits contribute an amount equivalent to the monthly cost for Part

**Note 7 – DEFINED BENEFIT PENSION PLAN AND POST RETIREMENT BENEFITS**

B Medicare and 10 percent of the monthly premium for the selected coverage. Required contributions for postemployment health care benefits are included as part of the District's total contribution to the MPSERS pension plan discussed above.

**Note 8 – CONTINGENT LIABILITIES**

The School District is a reimbursing employer to the Michigan Employment Security Commission and, as such, is responsible to pay the Commission for those benefits paid and charged to its account. As of June 30, 2011 appropriate liabilities have been recorded for all claims paid by the Commission. However, no provision has been made for future payments that might result from claims in process or not yet filed.

**Note 9 – RISK MANAGEMENT**

The District is exposed to various risks of loss from property and casualty theft damage to various tort and liability claims and worker's compensation claims. The District limits its exposure to such claims through its participation in and payments of premiums to SET-SEG, Inc. Insurance Trust. This pool maintains a loss fund and is also required by the terms of the participation agreement to obtain insurance and reinsurance as necessary.

The terms of the participation agreement with the pool indicate that, should losses of the pool incurred in a given coverage period exceed the loss fund and the aggregate excess reinsurance, the fund may access its member districts on a pro-rata basis to cover excess losses. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

**Note 10 - GASB 54 SPECIAL REVENUE FUNDS**

GASB 54 defines Special Revenue Funds as funds to be used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for the special revenue fund. The District should discontinue reporting the fund as a Special Revenue Fund when the restricted or committed resource is no longer expected to be the substantial portion of the inflows to the fund.

Athletics has been reported as a Special Revenue Fund. It does not meet the definition of a Special Revenue Fund under GASB 54 as it receives a substantial portion of its revenue from the General Fund. As of July 1, 2010, athletics was combined with the General Fund. The following shows the restatement of fund balances as of July 1, 2010:

	General Fund	Athletics Fund
Fund Balance as of July 1, 2010, as reported	\$ 3,388,938	\$ 8,047
Effect of GASB 54 restatement	<u>8,047</u>	<u>(8,047)</u>
Restated Balance as of July 1, 2010	\$ <u>3,396,985</u>	\$ <u>0</u>

**Note 11 - RECLASSIFICATIONS**

Certain expenditures in the prior year amounts have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

## Required Supplemental Information

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# MADISON SCHOOL DISTRICT

## REQUIRED SUPPLEMENTAL INFORMATION BUDGETARY COMPARISON SCHEDULE - GENERAL FUND Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Over (Under) Actual
	Original	Final		
<b>Revenues:</b>				
Local sources	\$ 2,355,645	\$ 2,310,809	\$ 2,311,772	\$ (963)
State sources	9,545,110	9,752,053	9,719,383	32,670
Federal sources	481,476	960,315	923,655	36,660
Interdistrict sources	450,000	784,586	784,586	-
Miscellaneous	79,229	99,933	138,820	(38,887)
<b>TOTAL REVENUES</b>	<u>12,911,460</u>	<u>13,907,696</u>	<u>13,878,216</u>	<u>29,480</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Basic programs	7,594,169	7,830,468	7,801,128	(29,340)
Added needs	2,165,567	2,103,753	2,104,303	550
Community services	62,173	60,498	58,568	(1,930)
Pupil services	256,558	240,834	235,450	(5,384)
Instructional staff	97,014	105,420	104,565	(855)
Supporting Services:				
School administration and business	1,292,574	1,387,567	1,375,838	(11,729)
Operation, transportation and central	1,235,127	1,528,518	1,526,622	(1,896)
Athletics	300,419	292,273	297,877	5,604
<b>TOTAL EXPENDITURES</b>	<u>13,003,601</u>	<u>13,549,331</u>	<u>13,504,351</u>	<u>(44,980)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	(92,141)	358,365	373,865	(15,500)
<b>Budgetary fund balance - July 1, 2010</b>	<u>3,396,985</u>	<u>3,396,985</u>	<u>3,396,985</u>	-
<b>Budgetary fund balance - June 30, 2011</b>	<u>\$ 3,304,844</u>	<u>\$ 3,755,350</u>	<u>\$ 3,770,850</u>	<u>\$ (15,500)</u>

See auditors' report and accompanying notes to financial statements.



## Other Supplemental Information

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# MADISON SCHOOL DISTRICT

## BALANCE SHEET - NONMAJOR GOVERNMENTAL FUND June 30, 2011

	Nonmajor Special Revenue/ Governmental Fund	School Lunch Fund
<b>Assets</b>		
Cash and investments	\$ 62,710	
Accounts receivable	1,539	
Due from general fund	54,761	
Due from other government	22,636	
Inventory	12,131	
	<hr/>	
TOTAL ASSETS	\$ 153,777	
	<hr/>	
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Deferred revenue	\$ 3,690	
	<hr/>	
TOTAL LIABILITIES	3,690	
	<hr/>	
<b>Fund Balance</b>		
Nonspendable - inventory	12,131	
Restricted	137,956	
	<hr/>	
TOTAL FUND BALANCE	150,087	
	<hr/>	
TOTAL LIABILITIES AND FUND BALANCE	\$ 153,777	
	<hr/>	

See auditors' report.

# MADISON SCHOOL DISTRICT

## NONMAJOR GOVERNMENTAL FUND STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended June 30, 2011

	Nonmajor Special Revenue/ Governmental Fund
	School Lunch Fund
<b>Revenues</b>	
Local sources	\$ 171,725
State sources	26,266
Federal sources	458,531
Miscellaneous	1,567
<b>TOTAL REVENUES</b>	<b>658,089</b>
<b>Expenditures</b>	
Current operations:	
Food services	668,348
Capital outlay	5,963
<b>TOTAL EXPENDITURES</b>	<b>674,311</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(16,222)</b>
<b>Fund Balance - July 1, 2010</b>	<b>166,309</b>
<b>Fund Balance - June 30, 2011</b>	<b>\$ 150,087</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL Year Ended June 30, 2011

	2011 Budget	2011 Actual	Over (Under) Budget	2010 Actual
<b>Revenue from Local Sources:</b>				
Property tax	\$ 2,110,962	\$ 2,107,082	\$ (3,880)	\$ 2,158,771
Tuition	28,606	31,550	2,944	34,207
Earnings on investments and deposits	18,000	18,074	74	31,620
Athletics	84,237	59,950	(24,287)	282,485
Other local revenue	69,004	95,116	26,112	67,629
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<u>2,310,809</u>	<u>2,311,772</u>	<u>963</u>	<u>2,574,712</u>
<b>Revenue from State Sources:</b>				
State School Aid	9,752,053	9,719,383	(32,670)	9,391,785
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<u>9,752,053</u>	<u>9,719,383</u>	<u>(32,670)</u>	<u>9,391,785</u>
<b>Revenue from Federal Sources:</b>				
ARRA education stabilization fund	167,625	167,625	-	396,654
Title I	227,354	206,918	(20,436)	201,264
Other	565,336	549,112	(16,224)	321,791
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<u>960,315</u>	<u>923,655</u>	<u>(36,660)</u>	<u>919,709</u>
<b>Incoming Transfers and Other Transactions:</b>				
County special education	784,586	784,586	-	635,450
Payments received from other units	99,933	138,820	38,887	94,067
<b>TOTAL INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>	<u>884,519</u>	<u>923,406</u>	<u>38,887</u>	<u>729,517</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<u>\$ 13,907,696</u>	<u>\$ 13,878,216</u>	<u>\$ (29,480)</u>	<u>\$ 13,615,723</u>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2011

	2011 Budget	2011 Actual	Over (Under) Budget	2010 Actual
<b>Instruction:</b>				
Basic Programs - Pre-School:				
Salaries	\$ 66,704	\$ 66,704	\$ -	\$ 84,045
Benefits	39,358	39,176	(182)	39,079
Purchased services	2,285	2,285	-	784
Supplies and materials	800	800	-	584
<b>TOTAL PRE-SCHOOL</b>	<b>109,147</b>	<b>108,965</b>	<b>(182)</b>	<b>124,492</b>
Basic Programs - Elementary:				
Salaries	2,402,183	2,395,064	(7,119)	2,300,472
Benefits	1,227,717	1,210,777	(16,940)	1,096,869
Purchased services	70,126	69,974	(152)	75,647
Supplies and materials	84,410	84,462	52	72,880
Capital outlay	107,140	107,139	(1)	23,482
<b>TOTAL ELEMENTARY</b>	<b>3,891,576</b>	<b>3,867,416</b>	<b>(24,160)</b>	<b>3,569,350</b>
Basic Programs - High School/Middle School:				
Salaries	2,334,166	2,282,816	(51,350)	2,274,597
Benefits	1,163,272	1,174,261	10,989	1,105,805
Purchased services	105,184	148,716	43,532	100,397
Supplies and materials	153,043	141,606	(11,437)	180,087
Capital outlay	74,080	77,348	3,268	84,603
<b>TOTAL HIGH SCHOOL/MIDDLE SCHOOL</b>	<b>3,829,745</b>	<b>3,824,747</b>	<b>(4,998)</b>	<b>3,745,489</b>
<b>TOTAL BASIC PROGRAMS</b>	<b>7,830,468</b>	<b>7,801,128</b>	<b>(29,340)</b>	<b>7,439,331</b>
Added Needs - Special Education				
Salaries	862,379	862,465	86	853,396
Benefits	413,398	409,937	(3,461)	361,536
Purchased services	74,780	74,738	(42)	112,634
Supplies and materials	7,199	6,261	(938)	12,363
Capital outlay	1,940	1,936	(4)	2,468
<b>TOTAL SPECIAL EDUCATION</b>	<b>1,359,696</b>	<b>1,355,337</b>	<b>(4,359)</b>	<b>1,342,397</b>
Added Needs - Compensatory Education				
Salaries	228,559	233,906	5,347	273,271
Benefits	70,074	71,298	1,224	75,319
Supplies and materials	2,313	2,313	-	273
Purchased services	900	900	-	900
<b>TOTAL COMPENSATORY EDUCATION</b>	<b>301,846</b>	<b>308,417</b>	<b>6,571</b>	<b>349,763</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2011

	2011 Budget	2011 Actual	Over/(Under) Budget	2010 Actual
<b>Instruction continued:</b>				
Other added needs:				
Salaries	\$ 312,863	\$ 312,529	\$ (334)	\$ 310,387
Benefits	126,143	124,771	(1,372)	97,369
Purchased services	-	-	-	1,184
Supplies and materials	3,205	3,249	44	4,242
<b>TOTAL OTHER ADDED NEEDS</b>	<b>442,211</b>	<b>440,549</b>	<b>(1,662)</b>	<b>413,182</b>
<b>TOTAL ADDED NEEDS</b>	<b>2,103,753</b>	<b>2,104,303</b>	<b>550</b>	<b>2,105,342</b>
<b>TOTAL INSTRUCTION</b>	<b>9,934,221</b>	<b>9,905,431</b>	<b>(28,790)</b>	<b>9,544,673</b>
<b>COMMUNITY SERVICES:</b>				
Salaries	45,500	45,481	(19)	45,536
Benefits	12,693	10,985	(1,708)	9,936
Supplies and materials	2,305	2,102	(203)	1,593
<b>TOTAL COMMUNITY SERVICES</b>	<b>60,498</b>	<b>58,568</b>	<b>(1,930)</b>	<b>57,065</b>
<b>SUPPORTING SERVICES:</b>				
Pupil Services:				
Salaries	165,266	164,900	(366)	167,846
Benefits	65,480	60,463	(5,017)	61,818
Purchased services	115	115	-	694
Supplies and materials	9,749	9,748	(1)	7,913
Capital outlay	224	224	-	-
<b>TOTAL PUPIL SERVICES</b>	<b>240,834</b>	<b>235,450</b>	<b>(5,384)</b>	<b>238,271</b>
Instructional staff:				
Salaries	63,885	63,885	-	62,783
Benefits	26,543	25,574	(969)	21,810
Purchased services	464	465	1	719
Supplies and materials	3,723	3,750	27	8,249
Capital outlay	10,805	10,891	86	2,092
<b>TOTAL INSTRUCTIONAL STAFF</b>	<b>105,420</b>	<b>104,565</b>	<b>(855)</b>	<b>95,653</b>
General Administration:				
Salaries	294,192	294,192	-	376,947
Benefits	143,687	134,729	(8,958)	156,765
Purchased services	96,871	96,845	(26)	55,144
Supplies and materials	16,317	16,334	17	26,258
Capital outlay	4,378	4,377	(1)	4,653
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>555,445</b>	<b>546,477</b>	<b>(8,968)</b>	<b>619,767</b>
School Administration:				
Salaries	574,711	573,668	(1,043)	563,074
Benefits	233,301	232,212	(1,089)	190,920
Purchased services	10,633	10,007	(626)	6,790
Supplies and materials	12,757	12,756	(1)	10,351
Capital outlay	720	718	(2)	3,224
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>832,122</b>	<b>829,361</b>	<b>(2,761)</b>	<b>774,359</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2011

	2011 Budget	2011 Actual	Over (Under) Budget	2010 Actual
<b>Supporting Services continued:</b>				
Operation and maintenance of plant:				
Salaries	\$ 308,933	\$ 308,240	\$ (693)	\$ 321,992
Benefits	196,296	196,319	23	205,714
Purchased services	287,123	285,410	(1,713)	251,972
Supplies and materials	42,375	42,560	185	45,771
Capital outlay	343,950	343,544	(406)	52,618
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>1,178,677</b>	<b>1,176,073</b>	<b>(2,604)</b>	<b>878,067</b>
Pupil Transportation Services				
Salaries	140,072	140,032	(40)	174,839
Benefits	39,346	40,104	758	67,557
Purchased services	24,743	24,741	(2)	25,376
Supplies and materials	57,385	57,377	(8)	52,102
Capital outlay	88,150	88,150	-	102,994
Other	145	145	-	210
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>349,841</b>	<b>350,549</b>	<b>708</b>	<b>423,078</b>
Athletics				
Salaries	107,890	107,890	-	99,849
Benefits	29,428	30,296	868	24,032
Purchased services	86,370	86,356	(14)	80,809
Supplies and materials	60,000	64,750	4,750	67,625
Capital outlay	8,585	8,585	-	6,444
<b>TOTAL ATHLETICS</b>	<b>292,273</b>	<b>297,877</b>	<b>5,604</b>	<b>278,759</b>
<b>TOTAL SUPPORTING SERVICES</b>	<b>3,554,612</b>	<b>3,540,352</b>	<b>(14,260)</b>	<b>3,307,954</b>
<b>TOTAL EXPENDITURES</b>	<b>13,549,331</b>	<b>13,504,351</b>	<b>(44,980)</b>	<b>12,909,692</b>
Outgoing Transfers and Other Transactions:				
Fund modification	-	-	-	186,460
<b>TOTAL TRANSFERS AND OTHER TRANSACTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>186,460</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 13,549,331</b>	<b>\$ 13,504,351</b>	<b>\$ (44,980)</b>	<b>\$ 13,096,152</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## DEBT RETIREMENT FUND COMBINING BALANCE SHEET June 30, 2011

	1998 Debt	Durant Issue	Totals
<b>Assets</b>			
Cash	\$ 48,946	\$ -	\$ 48,946
Due from general fund	3,242	-	3,242
<b>TOTAL ASSETS</b>	<b>\$ 52,188</b>	<b>\$ -</b>	<b>\$ 52,188</b>
<b>Fund Balance</b>			
Restricted:			
Debt retirement	\$ 52,188	\$ -	\$ 52,188
<b>TOTAL FUND BALANCE</b>	<b>\$ 52,188</b>	<b>\$ -</b>	<b>\$ 52,188</b>

See auditors' report.



# MADISON SCHOOL DISTRICT

## DEBT RETIREMENT FUND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES Year ended June 30, 2011

	1998 Debt	Durant Issue	Totals
<b>Revenues</b>			
Local Sources:			
Property tax levy	\$ 280,606	\$ -	\$ 280,606
Earnings on investments	59	-	59
State Sources:			
State aid restricted	-	8,925	8,925
<b>TOTAL REVENUES</b>	280,665	8,925	289,590
<b>Expenditures</b>			
Debt Service:			
Redemption of principal	260,000	7,763	267,763
Interest on debt	33,000	1,162	34,162
Other	300	-	300
<b>TOTAL EXPENDITURES</b>	293,300	8,925	302,225
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(12,635)	-	(12,635)
<b>Net Change In Fund Balances</b>	(12,635)	-	(12,635)
<b>Fund Balance - July 1, 2010</b>	64,823	-	64,823
<b>Fund Balance - June 30, 2011</b>	\$ 52,188	\$ -	\$ 52,188

See auditors' report.

# MADISON SCHOOL DISTRICT

## CAPITAL PROJECTS FUND BALANCE SHEET June 30, 2011

<b>Assets</b>		
Cash		\$ <u>3,522,874</u>
TOTAL ASSETS		\$ <u>3,522,874</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts Payable		\$ <u>31,549</u>
TOTAL LIABILITIES		<u>31,549</u>
<b>Fund Balance</b>		
Restricted:		
Building Construction		<u>3,491,325</u>
TOTAL FUND BALANCE		<u>3,491,325</u>
TOTAL LIABILITIES AND FUND BALANCE		\$ <u>3,522,874</u>

See auditors' report.

**MADISON SCHOOL DISTRICT**

**CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
Year Ended June 30, 2011**

	Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Local Sources:			
Property tax levy	\$ -	\$ -	\$ -
Earnings on investments	-	-	-
<b>TOTAL REVENUES</b>	-	-	-
<b>Expenditures</b>			
Building construction	-	24,550	24,550
Bond issuance costs	64,916	84,125	19,209
<b>TOTAL EXPENDITURES</b>	64,916	108,675	43,759
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(64,916)	(108,675)	(43,759)
<b>Other financing sources (uses):</b>			
Bond proceeds	3,600,000	3,600,000	-
<b>TOTAL OTHER FINANCING SOURCES</b>	3,600,000	3,600,000	-
<b>Net Change in Fund Balance</b>	3,535,084	3,491,325	(43,759)
<b>Fund Balance - July 1, 2010</b>	-	-	-
<b>Fund Balance - June 30, 2011</b>	\$ 3,535,084	\$ 3,491,325	\$ (43,759)

See auditors' report.

# MADISON SCHOOL DISTRICT

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## SINKING FUND BALANCE SHEET June 30, 2011

<b>Assets</b>		
Cash		\$ <u>356,996</u>
TOTAL ASSETS		\$ <u>356,996</u>
<b>Fund Balance</b>		
Restricted:		
Repairs/renovations		\$ <u>356,996</u>
TOTAL FUND BALANCE		\$ <u>356,996</u>

See auditors' report.

# MADISON SCHOOL DISTRICT

## SINKING FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL Year Ended June 30, 2011

	Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Local Sources:			
Property tax levy	\$ 183,951	\$ 183,951	\$ -
Earnings on investments	230	249	19
	184,181	184,200	19
<b>TOTAL REVENUES</b>			
<b>Expenditures</b>			
Repairs/renovations	-	-	-
	-	-	-
<b>TOTAL EXPENDITURES</b>			
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	184,181	184,200	19
<b>Fund Balance - July 1, 2010</b>	172,796	172,796	-
<b>Fund Balance - June 30, 2011</b>	\$ 356,977	\$ 356,996	\$ 19

See auditors' report.

# MADISON SCHOOL DISTRICT

## TRUST AND AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES June 30, 2011

	GROUPS JULY 1, 2010	ADDITIONS	DEDUCTIONS	GROUPS JUNE 30, 2011
After Prom	\$ 1,031.11	\$ 5,239.99	\$ 5,832.55	\$ 438.55
Athletic Boosters	6,780.77	23,983.21	26,775.65	3,988.33
Band Boosters	5,910.52	8,360.69	8,590.15	5,681.06
Baseball	367.05	-	-	367.05
Boys Basketball	252.55	420.00	455.00	217.55
Checking - Interest	3,893.27	1,215.73	555.24	4,553.76
Cheerleaders	550.23	2,517.88	2,402.80	665.31
Class of:				
2010	1,628.42	-	1,628.42	-
2011	2,044.74	5,859.98	6,782.11	1,122.61
2012	1,612.00	-	500.00	1,112.00
2013	1,561.02	1,398.00	1,117.39	1,841.63
2014	1,200.00	-	213.22	986.78
2015	-	1,200.00	-	1,200.00
Community Rewards	4,010.48	235.37	-	4,245.85
Drama Account	656.43	-	-	656.43
Elementary Fund Raising	10,776.52	36,105.25	38,363.25	8,518.52
Elementary Library	80.60	110.00	104.16	86.44
Elementary Student Council	158.20	1,707.65	1,707.65	158.20
Family Room	577.18	-	577.18	-
Fan	-	15,698.50	2,758.71	12,939.79
Fifth Grade Camp	-	12,190.17	11,375.46	814.71
Fifth Grade Room	190.31	-	-	190.31
Football	6,351.31	5,779.39	4,810.45	7,320.25
Free2play	-	-	-	-
Girls Basketball	358.10	7,955.73	7,872.29	441.54
H.S. Library Account	661.72	3,994.05	3,948.41	707.36
H.S. Student Council	486.62	1,508.00	1,057.74	936.88
Interact Club	376.26	177.25	430.94	122.57
Junior Achievement	202.50	-	-	202.50
Lenawee Child	842.92	840.48	1,502.16	181.24
Locker Account	6,326.09	12,920.00	10,500.60	8,745.49
MCSSC	3,543.56	2,810.12	3,541.15	2,812.53
Madison EAC	43.49	-	-	43.49
Madison Football Club	611.09	866.05	56.46	1,420.68
Madison Kids Closet	237.71	-	237.71	-
Madison School Store	3,003.49	-	-	3,003.49
May Madness	477.48	2,391.42	2,510.56	358.34
M.S. Student Activity	1,545.57	15,587.51	14,722.77	2,410.31
M.S. Student Council	4,784.13	3,855.54	3,799.32	4,840.35
Musical Theatre	365.51	9,718.35	9,352.77	731.09
National Honor Society	506.30	375.00	547.36	333.94
P.A.T.T.	6,353.57	33,580.72	31,347.17	8,587.12
P.E.A.C.E	97.81	461.50	257.00	302.31
Pop Fund	8,841.41	518.30	2,512.59	6,847.12
Relay For Life	1,401.37	265.00	-	1,666.37
Savings Account Interest	514.98	4,067.82	-	4,582.80
Scholarship	14,952.50	3,597.00	2,000.00	16,549.50
Softball	1,333.63	2,760.46	3,254.50	839.59
Special Education - Elementary	38.88	-	-	38.88
Special Education - H.S./M.S.	1,300.48	-	-	1,300.48
Strength & Conditioning	7,807.74	1,504.00	2,973.84	6,337.90
Student Activities	1,975.23	5,871.30	5,348.26	2,498.27
Track	4,177.36	16,331.75	13,298.98	7,210.13
Varsity Volleyball	509.25	468.31	649.41	328.15
Washington DC	952.53	1,073.45	658.24	1,367.74
Wrestling	1,378.60	298.30	-	1,676.90
Wrestling Club	5,285.24	8,954.76	8,381.74	5,858.26
Yearbook	3,547.87	6,475.47	5,131.44	4,891.90
<b>TOTAL</b>	<b>\$ 134,473.70</b>	<b>\$ 271,249.45</b>	<b>\$ 250,442.80</b>	<b>\$ 155,280.35</b>

See auditors' report

# MADISON SCHOOL DISTRICT

## PROPERTY TAX DATA Year Ended June 30, 2011

	Unpaid at July 1, 2010	Tax	Collections/ Adjustments	Unpaid (Deferred) at June 30, 2011
General Fund	\$ -	\$ 2,107,082	\$ 2,107,082	\$ -
Sinking Fund	-	183,951	183,951	-
Debt Retirement Funds	-	280,606	280,606	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 2,571,639</b>	<b>\$ 2,571,639</b>	<b>\$ -</b>

### Other Information

Taxable value of property assessed in the Madison School District

	2011			
	Homestead	Industrial PP	Commercial PP	Non-homestead
Municipality:				
Madison	\$ 45,635,567	\$ 7,573,700	\$ 6,392,400	\$ 62,995,401
Adrian City	7,138,100	1,634,700	6,124,500	46,009,535
Palmyra	3,373,277	0	332,700	2,651,676
Adrian	144,679	-	20,600	1,328,948
<b>Total</b>	<b>\$ 56,291,623</b>	<b>\$ 9,208,400</b>	<b>\$ 12,870,200</b>	<b>\$ 112,985,560</b>

### Tax Levy (Mills):

Debt Retirement Funds	1.4500	1.4500
Sinking Fund	0.9626	0.9626
General Fund	18.0000	18.0000
<b>Total tax levy</b>	<b>20.4126</b>	<b>20.4126</b>

Blended official student enrollment

1,484.30

See auditors' report.

## Federal Awards Supplemental Information

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**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 Education  
Madison School District  
Adrian, Michigan

We have audited the financial statements of the governmental funds, each major fund, and the aggregate remaining fund information of the Madison School District as of and for the year ended June 30, 2011, which collectively comprise the Madison School District's basic financial statements and have issued our report thereon dated September 9, 2011. We conducted our audit in accordance with 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Madison School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madison School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Madison School District's internal control over financial reporting.

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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Corrective Action Responses, referenced as 11-01 and 11-02, presented on pages 52-54 that we consider to be significant deficiencies in internal control over financial reporting. 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.

Board of Education  
Madison School District  
Adrian, Michigan

### **Compliance and other matters**

As part of obtaining reasonable assurance about whether the Madison School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material affect 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*.

We noted other matters that we have reported to the management of the Madison School District in a separate letter dated September 9, 2011.

This report is intended for the information of the board of trustees, school district management and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 9, 2011

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*Certified Public Accountants*

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Education  
Madison School District  
Adrian, Michigan

**Compliance**

We have audited the compliance of Madison School District with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. Madison School District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Corrective Action Responses.. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Madison School District's management. Our responsibility is to express an opinion on Madison School District's compliance based on our audit.

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 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. Our audit does not provide a legal determination on Madison School District's compliance with those requirements.

In our opinion, Madison School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described as items 11-01 and 11-02 in the accompanying Schedule of Findings and Corrective Action Responses presented on pages 52-54.

## **Internal Control Over Compliance**

The management of Madison School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Madison School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 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 a 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.

Our consideration of the 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Corrective Action Responses, referenced as 11-01 and 11-02, presented on pages 52-54 that we consider to be significant deficiencies in internal control over compliance. 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.

Madison School District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Corrective Action Responses. We did not audit Madison School District's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information of the board of trustees, school district management and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 9, 2011

# MADISON SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2011

Federal Grantor Pass Through Grantor Program Title/Grant Number	CFDA Number	Approved Amount	Accrued or (Deferred) Revenue July 1, 2010	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts	Accrued or (Deferred) Revenue June 30, 2011	Adjustments Debits (Credits)
<b>U.S. Department of Education:</b>								
Passed through Michigan Department of Education								
Title I, Part A 101530 0910	84.010	\$ 206,244	\$ (4,980)	\$ -	\$ -	\$ -	\$ -	\$ 4,980
Title I, Part A 111530 1011	84.010	191,622	-	179,618	-	-	179,618	-
ARRA Title I, Part A Carryover 101535 0910	84.389	108,734	-	671	671	-	-	-
ARRA Title I, Part A Carryover 111535 1011	84.389	59,532	-	59,532	-	-	59,532	-
Title II, Part A, Teacher/Principal Training 110520 1011	84.367	74,573	-	57,602	-	-	57,602	-
Education Jobs Fund 112545 1011	84.410	238,075	-	238,075	-	-	238,075	-
ARRA Education Stabilization Fund 112525 1011	84.394	167,625	-	167,625	-	-	167,625	-
Total passed through Michigan Department of Education		1,046,405	(4,980)	703,123	671	671	702,452	4,980
Passed through I.S.D.								
ARRA Special Education IDEA	84.391	170,643	5,733	170,643	158,372	158,372	18,004	-
MILSI Cohort 5 School Agreement Year 2	84.027 A	1,000	-	1,000	1,000	1,000	-	-
Medicaid Outreach	93.780	6,514	-	6,514	6,514	6,514	-	-
Total passed through I.S.D.		178,157	5,733	178,157	165,886	165,886	18,004	-
Total U.S. Department of Education		1,224,562	753	881,280	166,557	166,557	720,456	4,980
<b>U.S. Environmental Protection Agency:</b>								
Passed through I.S.D.								
ARRA Midwest Diesel Emissions Reduction Program Grant Number 2A-00E86001-0	66.039	42,375	-	-	42,375	42,375	-	-
Total passed through I.S.D.		42,375	-	-	42,375	42,375	-	-
Total passed through U.S. Environmental Protection Agency		42,375	-	-	42,375	42,375	-	-
<b>U.S. Department of Agriculture:</b>								
Passed through U.S. Department of Agriculture								
Child Nutrition Cluster - Cash Assistance	10.553	90,325	4,356	4,356	85,970	90,326	-	-
School Breakfast Program	10.555	357,937	15,374	15,374	342,563	357,937	-	-
National School Lunch Program	10.556	312	-	-	312	312	-	-
Special Milk Program for Children		448,574	19,730	19,730	428,845	448,575	-	-
Total Cash Assistance		897,736	24,460	24,460	857,690	897,736	-	-
Child Nutrition Cluster - Non-Cash Assistance	10.555	29,292	-	29,292	29,292	29,292	-	-
Commodities - Entitlement	10.555	394	-	394	394	394	-	-
Commodities - Bonus		29,686	-	29,686	29,686	29,686	-	-
Total - Non-Cash Assistance		30,382	-	30,382	30,382	30,382	-	-
Total Child Nutrition Cluster		478,260	19,730	19,730	458,531	478,261	-	-
Total Passed Through U.S. Department of Agriculture		478,260	19,730	19,730	458,531	478,261	-	-
Total U.S. Department of Agriculture		478,260	19,730	19,730	458,531	478,261	-	-
<b>Total Federal Financial Assistance</b>		<b>\$ 1,745,197</b>	<b>\$ 20,483</b>	<b>\$ 1,382,186</b>	<b>\$ 687,193</b>	<b>\$ 720,456</b>	<b>\$ 4,980</b>	

**Notes:**

1. See notes to financial statements for significant accounting policies and procedures.
2. The Cash Management Grant Auditor Report was used in preparation of this schedule.
3. Revenue was deferred as of June 30, 2010 per the Title 1A co-ordinator's instructions. Funds were returned in the current year through a revenue adjustment.

See auditors' report

# MADISON SCHOOL DISTRICT

## SCHEDULE OF FINDINGS AND CORRECTIVE ACTION RESPONSES

June 30, 2011

### SECTION 1: SUMMARY OF AUDITORS' RESULTS

We have audited the financial statements of Madison School District as of and for the year ended June 30, 2011 and have issued an unqualified opinion on these financial statements.

Two control deficiencies were disclosed during the audit of the financial statements and are reported in Section 2 of this schedule. Both of the conditions were considered to be significant deficiencies, however, neither was considered to be a material weakness.

No instances of noncompliance that was material to the financial statements of Madison School District were disclosed during the audit.

An unqualified opinion was issued on compliance for major federal award programs.

Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule.

The following federal programs were identified as major programs: Title I Cluster (CFDA 84.010 and 84.389), ARRA Special Education IDEA (CFDA 84.391), and ARRA Stabilization Funds (CFDA 84.394), Education Jobs Fund (CFDA 84.410), and ARRA Diesel Emissions Reduction Grant (CFDA 66.039).

The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.

The Madison School District was not considered to be a low-risk auditee.

### SECTION 2: FINDINGS RELATED TO THE FINANCIAL STATEMENTS

#### Significant Deficiencies

##### 11-01. Finding

Internal control was found to have a significant deficiency in regards to segregation of duties. The District has an inadequate number of personnel to accomplish a proper segregation of duties.

##### Response

Since our District office staff currently consist of three employees, it is difficult to separate the various duties to achieve an ideal segregation of duties. We have considered the need to separate the various accounting and recordkeeping functions. Where possible, we have cross-trained employees to reconcile the accounts of another person. We have established guidelines for supervisory approval of all invoices. As an additional measure, all payments receive board of trustee approval prior to issuance of checks. We will continue to pursue other measures that may be taken to improve our system.

##### 11-02. Finding

The District employs individuals with adequate skills in regards to controls over the period-end financial reporting process, including controls over procedures used to post to the general ledger; initiate, authorize, record and process journal entries; and, record recurring and nonrecurring adjustments. However, a significant deficiency exists due to the fact that the District does not currently have personnel with a level of knowledge or expertise to prepare and take responsibility for the District's external financial statements.

**SECTION 2: FINDINGS RELATED TO THE FINANCIAL STATEMENTS (continued)**

**11-02. Response**

The District relies on the current accounting staff to maintain accounting records on a day-to-day basis. The current skill level of the staff is adequate for daily operation of the District and they are quite capable of providing management information necessary for the operation of the District. For technical matters beyond the expertise of the District staff, we seek professional consultation. Currently, our external financial statements are drafted with the assistance of our auditors. The statements are reviewed and approved by the District Superintendent prior to publishing.

**Material Weaknesses**

Of the significant deficiencies reported above, none were determined to be material weaknesses.

**SECTION 3: FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

Other than the two financial statement findings shown above as 11-01 and 11-02, there were no program specific findings or questioned costs to be reported.

**SECTION 4: SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Financial Statement Findings**

**10-01. Statement of Condition:** Internal control was found to have a significant deficiency in regards to segregation of duties. The District has an inadequate number of personnel to accomplish a proper segregation of duties.

**Current Status:** The segregation of duties finding has been addressed by the District to the extent it is economically feasible. Mitigating measures have been implemented, but this issue is not expected to be fully correctible and the District anticipates this will be an ongoing situation due to their small staff size. It remains a significant deficiency for the current year.

**10.02 Statement of Condition:** A significant deficiency exists due to the fact that the District does not currently have personnel with a level of knowledge or expertise to prepare and take responsibility for the District's external financial statements

**Current Status:** The District uses outside, professional services to overcome this deficiency. Currently, the external financial statements are drafted with the assistance of the District's auditors. The statements are reviewed and approved by the District Superintendent prior to publishing.

# **MADISON SCHOOL DISTRICT**

## **SCHEDULE OF FINDINGS AND CORRECTIVE ACTION RESPONSES**

**June 30, 2011**

### **SECTION 4: SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

#### **Federal Award Program Findings**

There were no prior year federal award program findings or questions costs to be reported.