

MADISON SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING  
OCTOBER 21, 2013  
**6:00 PM – BOARD ROOM**

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MADISON SCHOOL DISTRICT  
BOARD OF EDUCATION  
517-263-0741  
REGULAR MEETING  
OCTOBER 21, 2013  
**6:00 PM – BOARD ROOM**

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

- I. CONSENT AGENDA
  - A. APPROVAL OF MINUTES
  - B. ACCEPTANCE OF REPORTS
  - C. APPROVAL OF BILLS/REIMBURSEMENT OF EXPENSES
- II. HIGH SCHOOL MUSICAL
- III. 2012-2013 AUDIT
- IV. SCHOOL OF CHOICE – 2<sup>ND</sup> & 3<sup>RD</sup> TRIMESTERS
- V. PURCHASE OF COPY MACHINE
- VI. POLICY 8661 – TRANSPORTATION OF STUDENTS IN PARADES



WHEREAS, the members of the Michigan State Board of Education voted unanimously on June 15, 2010 to adopt the Common Core State Standards as the Michigan Core Standards for mathematics and English/language arts.

WHEREAS, the Michigan Legislature inserted language into the Michigan Department of Education budget that effectively prohibits Michigan from participating in the career- and college-ready Common Core State Standards.

WHEREAS, the failure to implement the Common Core State Standards will jeopardize the waiver Michigan received under the No Child Left Behind Act, causing a majority school districts in the state to fall below the adequate yearly progress standard.

WHEREAS, Michigan school districts have already begun to implement the Common Core State Standards and abandoning the implementation of the standards will lead to confusion for teachers and students as to what is expected of them.

NOW, THEREFORE, BE IT RESOLVED that the Madison Board of Education endorses the principles and goals of the Common Core State Standards as adopted and strongly urges the Michigan Legislature to support and fund their continued implementation in Michigan's public education system in order to maintain Michigan's commitment to rigorous expectations for all students.

Ayes: (5) Ehinger, Manchester, Pink, Roback, Swinehart

Nays: (0)

PASSED and APPROVED this 16<sup>th</sup> day of September, 2013.

Madison Board of Education

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Kyle Ehinger, President

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Nancy Roback, Secretary

Following discussion, a motion was made by Nancy Roback, and supported by Dana Pink, that the second reading of the proposed Parent Involvement policy be waived.

Ayes 5

Nays 0

Motion Carried

Following discussion, a motion was made by Nancy Roback, and supported by Dana Pink, that the revised Parent Involvement Policy 2112 be adopted as presented.

Ayes 5

Nays 0

Motion Carried

A motion was made by Mark Swinehart, and supported by Dana Pink, that the Madison Board of Education approve the Michigan Department of Education Seat Time Waiver agreement for the 2013-2014 school year.

Ayes 5

Nays 0

Motion Carried

Following discussion, a motion was made by Mark Swinehart, and supported by Natasha Manchester, that the eighth grade spring 2014 class trip to Chicago be

tentatively approved with final approval contingent on student participation and the funds being raised for the trip.

Ayes 5

Nays 0

Motion Carried

Following discussion, a motion was made by Mark Swinehart, and supported by Nancy Roback, that the proposed fifth grade camp trip be approved for five days from January 27 – 31, 2013 and that high school students be allowed to participate again this year as cabin leaders/counselors.

Ayes 5

Nays 0

Motion Carried

Following discussion, a motion was made by Mark Swinehart, and supported by Dana Pink, that the request to transfer funds from the high school special education activity account to the Hickman Foundation activity account be approved.

Ayes 5

Nays 0

Motion Carried

Following discussion, a motion was made by Nancy Roback, and supported by Mark Swinehart, that the Board recognize Midwest Energy for its continued support of the Madison School District through programs such as “Rachel’s Challenge” and “PajamaRama”, and that Midwest energy be commended for its ongoing commitment to improving the lives of Lenawee County children.

Ayes 5

Nays 0

Motion Carried

Following discussion, the following resolution was offered by Kyle Ehinger, and supported by Dana Pink:

**Madison Board of Education  
Resolution Honoring David Siler**

Whereas, since 1994 Dave Siler has served as the Madison School District’s Architect on twenty-three construction and renovation projects, and

Whereas, those twenty-three projects have increased the size of the Madison School District buildings from 106,334 sq. ft. to 266,998 sq. ft., an increase of 160,654 sq. ft., (150% increase) and

Whereas, the most recent construction project, the 21,432 sq. ft. beautiful, state of the art Madison Performing Arts Center, will provide exemplary learning opportunities for generations of Madison students , and

Whereas, Dave Siler during each of these twenty-three projects has served the Madison School District with passion, dedication, and unparalleled expertise, and

Whereas, Dave Siler has always provided his exemplary services to the Madison School District at a fee below what is the standard for his profession, and

Whereas, the Madison School District is extremely proud of the professional and personal relationship it has had with Dave since the time he was a Madison High School student, graduating on May 27, 1959 as class Valedictorian, and

Whereas, Dave has once again demonstrated his concern, dedication, and generosity to Madison School District youth by his generous donation of an acoustical band/choir shell,

Therefore, be it resolved that on this 16<sup>th</sup> day of September 2013 the Madison Board of Education does hereby extend its thanks and deepest appreciation to David Siler for his decades of quintessential service to Madison School District youth.

Ayes: (5) Ehinger, Manchester, Pink, Roback, Swinehart

Nays: (0)

PASSED and APPROVED this 16<sup>th</sup> day of September, 2013.

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Kyle Ehinger, Board President

A motion to adjourn the meeting was made by Mark Swinehart, and supported by Natasha Manchester, at 6:56 p.m.

Ayes 5

Nays 0

Motion Carried

Respectfully submitted,

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Secretary, Board of Education

SPI  
DATE: 10/20/2013  
TIME: 19:13:24

MADISON SCHOOL DISTRICT  
DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 1  
REVSTA31

SELECTION CRITERIA: orgn.fund='11'  
ACCOUNTING PERIOD: 3/14

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

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
11-0111-000-0000-00000-0001 0112 CURR TAX MADISON TW	1,068,449.00	229,757.19	.00	253,127.85	815,321.15
11-0111-000-0000-00000-0001 0113 CURR TAX PALMYRA TW	58,495.00	30,796.27	.00	31,783.23	26,711.77
11-0111-000-0000-00000-0001 0114 CURR TAX ADRIAN TWP	21,625.00	371.96	.00	433.16	21,191.84
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	739,333.00	96,772.30	.00	119,876.79	619,456.21
TOTAL DEPARTMENT - CURRENT TAX REVENUE	1,887,902.00	357,697.72	.00	405,221.03	1,482,680.97
11-0119-000-0000-00000-0002 0119 INT ON DELINQUENT T	8,000.00	.00	.00	4,523.84	3,476.16
11-0131-000-0000-00000-0002 0131 TUITION PARENT PAY	16,000.00	150.00	.00	1,735.00	14,265.00
11-0151-000-0000-00000-0002 0151 INTEREST ON INVESTM	15,000.00	1,401.58	.00	4,222.56	10,777.44
11-0171-000-0000-00000-0002 0171 ADMISSIONS ADMISSIO	95,500.00	.00	.00	.00	95,500.00
11-0173-000-0000-00000-0002 0173 EXTRA TRIP SURCHARG	25.00	30.00	.00	30.00	-5.00
11-0181-000-0000-00000-0002 0181 LATCH KEY PARENT PA	26,000.00	921.75	.00	1,157.75	24,842.25
11-0191-000-0000-00000-0002 0191 RENTAL SCHOOL RENTA	8,400.00	.00	.00	.00	8,400.00
11-0199-000-0000-00000-0002 0199 MISC - USF MISC	27,400.00	.00	.00	6,900.00	20,500.00
TOTAL DEPARTMENT - OTHER LOCAL REVENUE	196,325.00	2,503.33	.00	18,569.15	177,755.85
11-0311-000-0000-00000-0003 0207 STATE AID MEMBERSHI	84,344.00	.00	.00	18,974.35	65,369.65
11-0311-000-0000-00000-0003 0208 STATE AID MEMBERSHI	113,540.00	.00	.00	184,711.07	-71,171.07
11-0311-000-0000-00000-0003 0010 STATE AID MEMBERSHI	9,918,001.00	.00	.00	1,318,527.58	8,599,473.42
11-0312-000-0000-00000-0003 0020 AR SEC 31A AT-RISK	530,000.00	.00	.00	94,657.24	435,342.76
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	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0110 AR SEC 31A LUNCH	.00	.00	.00	4,395.59	-4,395.59
11-0312-000-0000-00000-0003 0210 AR SEC 31A TECHNOLO	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0211 AR SEC 31A PRINCIPA	.00	.00	.00	254.66	-254.66
11-0312-000-0000-00000-0003 0200 AR SEC 31A SUMMER S	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0120 AR SEC 31A SPEC ED	457,000.00	.00	.00	83,032.66	373,967.34
11-0312-000-0000-00000-0003 0313 AR SEC 31A STATE AI	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - STATE REVENUE CATEGORICA	11,102,885.00	.00	.00	1,704,553.15	9,398,331.85
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 0490 SPS REV TITLE II D	.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 0764 SPS REV II TEACHER	44,453.00	.00	.00	.00	44,453.00
11-0414-000-0000-00000-0004 0768 SPS REV RURAL	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0210 SPS REV TECHNOLOGY	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0140 SPS REV TITLE I	263,203.00	.00	.00	.00	263,203.00
11-0414-000-0000-00000-0004 0141 SPS REV TITLE I CAR	.00	.00	.00	.00	.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	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0199 RESTR REV MISC	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0160 RESTR REV TRANSITIO	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0416 RESTR REV MEDICAID	2,500.00	.00	.00	.00	2,500.00
11-0417-000-0000-00000-0004 0230 RESTR REV ARRA	.00	.00	.00	.00	.00
11-0419-000-0000-00000-0004 0419 MISC - FED SPEC ED	.00	.00	.00	.00	.00

SPI  
 DATE: 10/20/2013  
 TIME: 19:13:24

MADISON SCHOOL DISTRICT  
 DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 2  
 REVSTA31

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/14

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

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
TOTAL DEPARTMENT - FEDERAL REVENUE	310,156.00	.00	.00	.00	310,156.00
11-0511-000-0000-00000-0005 0511 SPEC ED TUITION	43,000.00	.00	.00	21,348.00	21,652.00
11-0519-000-0000-00000-0005 0122 LISD SPEC ED LISD S	750,000.00	.00	.00	.00	750,000.00
11-0519-000-0000-00000-0005 0199 LISD SPEC ED MISC	91,672.00	.00	.00	9,870.33	81,801.67
11-0519-000-0000-00000-0005 0220 LISD SPEC ED PARENT	8,000.00	.00	.00	.00	8,000.00
11-0519-000-0000-00000-0005 0303 LISD SPEC ED CAREER	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005 0340 LISD SPEC ED MICHIG	125,165.00	.00	.00	98,122.00	27,043.00
11-0519-000-0000-00000-0005 0416 LISD SPEC ED MEDICA	.00	.00	.00	.00	.00
11-0541-000-0000-00000-0005 0541 INSURANCE DIVIDENDS	16,000.00	.00	.00	.00	16,000.00
11-0593-000-0000-00000-0005 0593 SALE SCHOOL PROPERT	.00	29.81	.00	29.81	-29.81
TOTAL DEPARTMENT - INCOMING TRANSFERS	1,033,837.00	29.81	.00	129,370.14	904,466.86
TOTAL FUND - GENERAL FUND	14,531,105.00	360,230.86	.00	2,257,713.47	12,273,391.53
TOTAL REPORT	14,531,105.00	360,230.86	.00	2,257,713.47	12,273,391.53



SPI  
 DATE: 10/20/2013  
 TIME: 19:12:15

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 1  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/14

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

FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-2134-000-0000-00000-0000 2130 CAFETERIA EMPLOYEE	.00	.00	.00	251.86	-251.86
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	.00	.00	251.86	-251.86
11-1118-000-0340-02315-0010 2830 EL.PRE EMPLOYER SOC	6,288.00	309.81	.00	988.80	5,299.20
11-1118-000-0340-02315-0010 2840 EL.PRE WORKMANS COM	116.00	.00	.00	58.00	58.00
11-1118-000-0340-02315-0010 3110 EL.PRE PURCHASED SE	400.00	.00	.00	.00	400.00
11-1118-000-0340-02315-0010 1870 EL.PRE SALARY-SUBST	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 1639 EL.PRE TRANS AIDE	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 2130 EL.PRE EMPLOYEE INS	17,188.00	1,004.37	.00	3,101.86	14,086.14
11-1118-000-0340-02315-0010 2820 EL.PRE EMPLOYEE RET	17,209.00	968.01	.00	4,495.30	12,713.70
11-1118-000-0340-02315-0010 1240 EL.PRE SALARY TEACH	50,778.00	3,906.02	.00	13,103.63	37,674.37
11-1118-000-0340-02315-0010 1630 EL.PRE SALARY AIDE	25,955.00	238.40	.00	238.40	25,716.60
11-1118-000-0340-02315-0010 3220 EL.PRE WKSHOPS/CONF	400.00	.00	.00	.00	400.00
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	700.00	.00	.00	300.00	400.00
11-1118-000-0340-02315-0010 5140 EL.PRE TRANSPORTATI	5,458.00	.00	.00	.00	5,458.00
11-1118-000-0340-02315-0010 5990 EL.PRE MISC. SUPPLI	.00	.00	.38	241.56	-241.94
11-1118-000-0340-02315-0010 6410 EL.PRE NEW EQUIP/FU	500.00	.00	.00	.00	500.00
11-1118-000-0340-02315-0010 7410 EL.PRE DUES/CHAUFFE	.00	.00	.00	56.00	-56.00
11-1213-000-0340-02315-0010 3130 EL.NURSE NURSING	.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
11-1216-000-0340-02315-0010 2830 EL.SOCWRK EMPLOYER	.00	.00	.00	.00	.00
11-1271-000-0340-02315-0010 2830 EL.TRANS EMPLOYER S	.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	5,458.00	.00	.00	.00	5,458.00
TOTAL DEPARTMENT - PRE-SCHOOL INSTRUCTION	130,450.00	6,426.61	.38	22,583.55	107,866.07
11-1111-000-0000-02315-0011 1240 EL.REG SALARY TEACH	2,591,221.00	210,855.49	.00	653,939.89	1,937,281.11
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	641,596.00	50,703.10	.00	204,238.61	437,357.39
11-1111-000-0000-02315-0011 2130 EL.REG EMPLOYEE INS	568,818.00	43,232.34	.00	139,154.99	429,663.01
11-1111-000-0000-02315-0011 1870 EL.REG SALARY-SUBST	1,000.00	.00	.00	.00	1,000.00
11-1111-000-0000-02315-0011 2990 EL.REG SICK DAY REI	3,500.00	.00	.00	.00	3,500.00
11-1111-000-0000-02315-0011 2850 EL.REG UNEMPLOYMENT	1,000.00	.00	.00	.00	1,000.00
11-1111-000-0000-02315-0011 2920 EL.REG CASH IN LIEU	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 2830 EL.REG EMPLOYER SOC	198,305.00	15,833.71	.00	49,306.22	148,998.78
11-1111-000-0000-02315-0011 2840 EL.REG WORKMANS COM	4,808.00	.00	.00	2,421.75	2,386.25
11-1111-000-0000-02315-0011 3130 EL.REG NURSING	25,989.00	.00	.00	.00	25,989.00
11-1111-000-0000-02315-0011 3112 EL.REG PURCH NWEA	10,705.00	.00	.00	10,705.00	.00
11-1111-000-0000-02315-0011 3110 EL.REG PURCHASED SE	30,000.00	1,279.68	.00	1,777.32	28,222.68
11-1111-000-0000-02315-0011 4120 EL.REG REPAIRS/MAIN	1,000.00	.00	.00	.00	1,000.00

SPI  
 DATE: 10/20/2013  
 TIME: 19:12:15

MADISON SCHOOL DISTRICT  
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 2  
 EXPSTALL

SELECTION CRITERIA: orgn.fund='11'  
 ACCOUNTING PERIOD: 3/14

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

FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1111-000-0000-02315-0011 3220 EL.REG WKSHOPS/CONF	2,400.00	.00	.00	719.04	1,680.96
11-1111-000-0000-02315-0011 5210 EL.REG TEXTBOOKS	42,000.00	9,612.11	.00	34,024.38	7,975.62
11-1111-000-0000-02315-0011 5119 EL.REG MIBLSI	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 5110 EL.REG TEACHING SUP	34,000.00	1,335.00	17.80	27,920.61	6,061.59
11-1111-000-0000-02315-0011 4220 EL.REG CONTRACT SER	7,500.00	819.85	.00	1,803.32	5,696.68
11-1111-000-0000-02315-0011 7410 EL.REG DUES/CHAUFFE	1,200.00	.00	.00	.00	1,200.00
11-1111-000-0000-02315-0011 8220 EL.REG PAYMT TO ANO	9,700.00	1,563.14	.00	3,126.29	6,573.71
11-1111-000-0000-02315-0011 6410 EL.REG NEW EQUIP/FU	50,800.00	94.00	-30.00	33,360.01	17,469.99
11-1111-000-0000-02315-0011 5990 EL.REG MISC. SUPPLI	2,000.00	-60.83	.00	-14.23	2,014.23
11-1111-000-6410-02315-0011 2820 EL REG ARRA EMPLOYE	.00	.00	.00	.00	.00
11-1111-000-6410-02315-0011 2830 EL REG ARRA EMPLOYE	.00	.00	.00	.00	.00
11-1111-000-6410-02315-0011 1240 EL REG ARRA SALARY	.00	.00	.00	.00	.00
11-1111-000-6460-02315-0011 1240 EL REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-02315-0011 2830 EL REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-02315-0011 2820 EL REG EDUCATION JO	.00	.00	.00	.00	.00
11-1213-000-0000-02315-0011 3130 EL.REG.NURSE NURSIN	.00	2,662.50	.00	5,988.31	-5,988.31
11-1259-000-0000-02315-0011 3990 EL.BUS STUDENT INS	5,491.00	.00	.00	5,491.00	.00
TOTAL DEPARTMENT - ELEMENTARY INSTRUCTION	4,233,033.00	337,930.09	-12.20	1,173,962.51	3,059,082.69
11-1113-000-0000-02316-0012 4120 HS.REG REPAIRS/MAIN	1,000.00	.00	.00	.00	1,000.00
11-1113-000-0000-02316-0012 3220 HS.REG WKSHOPS/CONF	1,400.00	500.00	.00	1,927.29	-527.29
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	23,000.00	.00	.00	.00	23,000.00
11-1113-000-0000-02316-0012 3112 HS.REG PURCH NWEA	2,941.00	.00	.00	2,941.00	.00
11-1113-000-0000-02316-0012 4220 HS.REG CONTRACT SER	6,800.00	887.44	.00	2,033.24	4,766.76
11-1113-000-0000-02316-0012 5110 HS.REG TEACHING SUP	21,000.00	-9,577.36	1,272.71	5,105.15	14,622.14
11-1113-000-0000-02316-0012 5121 HS.REG PLTW	29,000.00	2,235.72	2,313.83	40,765.57	-14,079.40
11-1113-000-0000-02316-0012 5122 HS.REG CAREER PREP	7,000.00	.00	.00	.00	7,000.00
11-1113-000-0000-02316-0012 5123 HS.REG ISSI	23,000.00	.00	.00	14,756.72	8,243.28
11-1113-000-0000-02316-0012 5210 HS.REG TEXTBOOKS	34,000.00	497.25	.00	19,585.95	14,414.05
11-1113-000-0000-02316-0012 5130 HS.REG GRADUATION E	1,600.00	.00	.00	.00	1,600.00
11-1113-000-0000-02316-0012 5990 HS.REG MISC. SUPPLI	1,000.00	.00	.00	119.69	880.31
11-1113-000-0000-02316-0012 6410 HS.REG NEW EQUIP/FU	11,880.00	604.82	16,447.73	21,991.38	-26,559.11
11-1113-000-0000-02316-0012 8210 HS.REG PREP ACADEMY	60,000.00	.00	.00	.00	60,000.00
11-1113-000-0000-02316-0012 8220 HS.REG PAYMT TO ANO	9,600.00	1,563.14	.00	3,126.27	6,473.73
11-1113-000-0000-02316-0012 7410 HS.REG DUES/CHAUFFE	1,700.00	.00	.00	275.00	1,425.00
11-1113-000-0000-02316-0012 6450 HS.REG MUSIC INST N	5,500.00	425.17	3,941.49	1,800.06	-241.55
11-1113-000-0000-02316-0012 2820 HS.REG EMPLOYEE RET	351,156.00	26,620.69	.00	107,954.37	243,201.63
11-1113-000-0000-02316-0012 2840 HS.REG WORKMANS COM	2,836.00	.00	.00	1,514.37	1,321.63
11-1113-000-0000-02316-0012 2830 HS.REG EMPLOYER SOC	108,535.00	8,242.67	.00	25,967.45	82,567.55
11-1113-000-0000-02316-0012 2920 HS.REG CASH IN LIEU	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 3110 HS.REG PURCHASED SE	22,000.00	177.72	.00	542.07	21,457.93
11-1113-000-0000-02316-0012 2850 HS.REG UNEMPLOYMENT	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 2990 HS.REG SICK DAY REI	7,500.00	.00	.00	.00	7,500.00
11-1113-000-0000-02316-0012 1240 HS.REG SALARY TEACH	1,418,564.00	109,658.04	.00	344,907.10	1,073,656.90

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1113-000-0000-02316-0012 1242 HS.REG ISSI	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 1870 HS.REG SALARY-SUBST	200.00	.00	.00	.00	200.00
11-1113-000-0000-02316-0012 2130 HS.REG EMPLOYEE INS	298,887.00	28,877.53	.00	78,401.14	220,485.86
11-1113-000-0000-02316-0012 2210 HS.REG EARLY RETIRE	.00	.00	.00	.00	.00
11-1113-000-0696-02316-0012 5990 HS.REG.DRUG MISC. S	.00	.00	.00	.00	.00
11-1213-000-0000-02316-0012 3130 HS.NURSE NURSING	4,648.00	443.75	.00	998.04	3,649.96
11-1259-000-0000-02316-0012 3990 HS.BUS STUDENT INS	2,856.00	.00	.00	3,342.45	-486.45
TOTAL DEPARTMENT - H.S. BASIC INSTRUCT	2,457,603.00	171,156.58	23,975.76	678,054.31	1,755,572.93
11-1111-000-6460-07262-0013 1240 MS REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-07262-0013 2820 MS REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-07262-0013 2830 MS REG EDUCATION JO	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 2830 MS.REG EMPLOYER SOC	80,162.00	5,737.23	.00	17,831.91	62,330.09
11-1112-000-0000-07262-0013 2820 MS.REG EMPLOYEE RET	259,357.00	18,156.98	.00	76,291.69	183,065.31
11-1112-000-0000-07262-0013 2990 MS.REG SICK DAY REI	3,000.00	.00	.00	.00	3,000.00
11-1112-000-0000-07262-0013 3110 MS.REG PURCHASED SE	13,000.00	.00	.00	639.84	12,360.16
11-1112-000-0000-07262-0013 3112 MS.REG PURCH NWEA	4,412.00	.00	.00	4,412.00	.00
11-1112-000-0000-07262-0013 2920 MS.REG CASH IN LIEU	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 2840 MS.REG WORKMANS COM	2,112.00	.00	.00	1,152.38	959.62
11-1112-000-0000-07262-0013 2850 MS.REG UNEMPLOYMENT	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 1242 MS.REG ISSI	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 1240 MS.REG SALARY TEACH	1,047,873.00	76,241.38	.00	242,097.64	805,775.36
11-1112-000-0000-07262-0013 1870 MS.REG SALARY-SUBST	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 2130 MS.REG EMPLOYEE INS	227,937.00	15,659.80	.00	39,927.75	188,009.25
11-1112-000-0000-07262-0013 4120 MS.REG REPAIRS/MAIN	500.00	.00	.00	.00	500.00
11-1112-000-0000-07262-0013 3228 MS.REG PLTW TRAVEL	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 3220 MS.REG WKSHOPS/CONF	1,000.00	.00	.00	719.04	280.96
11-1112-000-0000-07262-0013 5210 MS.REG TEXTBOOKS	12,000.00	1,435.01	.00	10,777.25	1,222.75
11-1112-000-0000-07262-0013 5123 MS.REG ISSI	3,000.00	.00	.00	974.50	2,025.50
11-1112-000-0000-07262-0013 5121 MS.REG PLTW	750.00	236.00	.00	2,936.19	-2,186.19
11-1112-000-0000-07262-0013 5122 MS.REG CAREER PREP	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 5119 MS.REG MIBLSI	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 5990 MS.REG MISC. SUPPLI	3,000.00	.00	.00	445.79	2,554.21
11-1112-000-0000-07262-0013 4220 MS.REG CONTRACT SER	4,600.00	243.36	.00	1,082.95	3,517.05
11-1112-000-0000-07262-0013 5110 MS.REG TEACHING SUP	14,000.00	3,057.35	-19.90	9,500.69	4,519.21
11-1112-000-0000-07262-0013 6410 MS.REG NEW EQUIP/FU	41,320.00	30.00	-30.00	17,124.40	24,225.60
11-1112-000-0000-07262-0013 6450 MS.REG MUSIC INST N	3,500.00	.00	87.99	675.62	2,736.39
11-1112-000-0000-07262-0013 7410 MS.REG DUES/CHAUFFE	1,000.00	.00	.00	275.00	725.00
11-1112-000-0000-07262-0013 8220 MS.REG PAYMT TO ANO	9,600.00	1,563.14	.00	3,126.28	6,473.72
11-1213-000-0000-07262-0013 3130 MS.NURSE NURSING	4,659.00	443.75	.00	998.06	3,660.94
11-1259-000-0000-07262-0013 3990 MS. BUS STUDENT INS	2,636.00	.00	.00	3,122.45	-486.45
TOTAL DEPARTMENT - M.S. BASIC INSTRUCT	1,739,418.00	122,804.00	38.09	434,111.43	1,305,268.48
11-1113-000-0375-02316-0015 4120 HS.REG.DRIVER REPAI	400.00	.00	.00	.00	400.00

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1113-000-0375-02316-0015 5110 HS.REG.DRIVER TEACH	200.00	.00	.00	.00	200.00
11-1113-000-0375-02316-0015 1240 HS.REG.DRIVER SALAR	6,400.00	.00	.00	5,447.13	952.87
11-1113-000-0375-02316-0015 2830 HS.REG.DRIVER EMPLO	490.00	.00	.00	415.11	74.89
11-1113-000-0375-02316-0015 2820 HS.REG.DRIVER EMPLO	1,584.00	.00	.00	1,433.23	150.77
TOTAL DEPARTMENT - DRIVERS EDUCATION	9,074.00	.00	.00	7,295.47	1,778.53
11-1122-000-6380-02315-0016 2820 EL.ARRA.IDEA.EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 2830 EL.ARRA.IDEA.EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 1240 EL.ARRA.IDEA.SALARY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 2130 EL.ARRA.IDEA.EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 5110 EL.ARRA.IDEA.TEACHI	.00	.00	.00	.00	.00
11-1122-193-0202-02315-0016 1632 EL.SPEC.AI.AIDE - E	69,870.00	4,264.76	.00	4,264.76	65,605.24
11-1122-193-0202-02315-0016 2820 EL.SPEC.AI.EMPLOYEE	.00	1,072.92	.00	1,072.92	-1,072.92
11-1122-193-0202-02315-0016 2830 EL.SPEC.AI.EMPLOYER	.00	326.27	.00	326.27	-326.27
11-1122-110-0202-02315-0016 2830 EL.SPEC.EMI.EMPLOYE	.00	216.77	.00	216.77	-216.77
11-1122-110-0202-02315-0016 2820 EL.SPEC.EMI.EMPLOYE	.00	726.87	.00	726.87	-726.87
11-1122-110-0202-02315-0016 1634 EL.SPEC.EMI.AIDE-MC	50,898.00	2,833.66	.00	2,833.66	48,064.34
11-1122-110-0202-02315-0016 5114 EL.SPEC.EMI.SUPPLIE	750.00	.00	.00	829.59	-79.59
11-1122-110-0202-02315-0016 3224 EL.SPEC.EMI.TRAVEL	200.00	.00	.00	.00	200.00
11-1122-110-0202-02315-0016 6424 EL.SPEC.EMI.FURN/EQ	200.00	.00	.00	.00	200.00
11-1122-110-0202-02315-0016 5994 EL.SPEC.EMI.MISC MC	200.00	.00	.00	200.00	.00
11-1122-194-0202-02315-0016 5992 EL.SPEC.RES.MISC EL	400.00	.00	.00	400.00	.00
11-1122-194-0202-02315-0016 6422 EL.SPEC.RES.FURN/EQ	600.00	.00	.00	.00	600.00
11-1122-194-0202-02315-0016 3222 EL.SPEC.RES.TRAVEL	600.00	.00	.00	.00	600.00
11-1122-194-0202-02315-0016 3113 EL.SPEC.RES.HAVILAN	40,200.00	.00	.00	.00	40,200.00
11-1122-194-0202-02315-0016 4220 EL.SPEC.RES.CONTRAC	200.00	172.81	.00	377.85	-177.85
11-1122-194-0202-02315-0016 5112 EL.SPEC.RES.SUPPLIE	3,000.00	.00	.00	2,348.00	652.00
11-1122-194-0202-02315-0016 1632 EL.SPEC.RES.AIDE -	.00	.00	.00	.00	.00
11-1122-194-0202-02315-0016 2130 EL.SPEC.RES.EMPLOYEE	155,366.00	16,718.58	.00	45,269.60	110,096.40
11-1122-194-0202-02315-0016 2210 EL.SPEC.RES.EARLY R	.00	.00	.00	7,390.70	-7,390.70
11-1122-194-0202-02315-0016 1240 EL.SPEC.RES.SALARY	715,385.00	50,844.56	.00	177,148.46	538,236.54
11-1122-194-0202-02315-0016 2820 EL.SPEC.RES.EMPLOYEE	232,554.00	12,365.38	.00	62,125.11	170,428.89
11-1122-194-0202-02315-0016 2830 EL.SPEC.RES.EMPLOYE	71,878.00	3,842.20	.00	13,365.90	58,512.10
11-1122-194-0202-02315-0016 2840 EL.SPEC.RES.WORKMAN	1,448.00	.00	.00	724.00	724.00
11-1122-194-0202-02315-0016 2920 EL.SPEC.RES.CASH IN	.00	.00	.00	.00	.00
11-1122-194-0202-02315-0016 3110 EL.SPEC.RES.PURCHAS	7,600.00	.00	.00	.00	7,600.00
11-1122-194-0202-02315-0016 2990 EL.SPEC.RES.SICK DA	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 2830 HS.ARRA.IDEA.EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 2820 HS.ARRA.IDEA.EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 1240 HS.ARRA.IDEA.SALARY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 2130 HS.ARRA.IDEA.EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 5110 HS.ARRA.IDEA.TEACHI	.00	.00	.00	.00	.00
11-1122-110-0202-02316-0016 5116 HS.SPEC.EMI.SUPPLIE	400.00	.00	.00	466.41	-66.41
11-1122-110-0202-02316-0016 3226 HS.SPEC.EMI.TRAVEL	200.00	.00	.00	.00	200.00
11-1122-110-0202-02316-0016 6426 HS.SPEC.EMI.FURN/EQ	200.00	.00	.00	619.32	-419.32

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1122-110-0202-02316-0016 5996 HS.SPEC.EMI MISC SE	200.00	.00	.00	.00	200.00
11-1122-110-0202-02316-0016 1636 HS.SPEC.EMI AIDE -	31,518.00	2,248.78	.00	2,248.78	29,269.22
11-1122-110-0202-02316-0016 2820 HS.SPEC.EMI EMPLOYE	.00	545.87	.00	545.87	-545.87
11-1122-110-0202-02316-0016 2830 HS.SPEC.EMI EMPLOYE	.00	172.05	.00	172.05	-172.05
11-1122-196-0202-02316-0016 2820 HS.SPEC.LRE EMPLOYE	.00	1,175.54	.00	1,175.54	-1,175.54
11-1122-196-0202-02316-0016 2830 HS.SPEC.LRE EMPLOYE	.00	367.55	.00	367.55	-367.55
11-1122-196-0202-02316-0016 1638 HS.SPEC.LRE LRE AID	71,910.00	4,804.44	.00	4,804.44	67,105.56
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 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 5991 HS.SPEC.RES MISC HS	200.00	.00	.00	.00	200.00
11-1122-194-0202-02316-0016 6421 HS.SPEC.RES FURN/EQ	600.00	.00	.00	85.00	515.00
11-1122-194-0202-02316-0016 3221 HS.SPEC.RES TRAVEL	1,200.00	.00	.00	.00	1,200.00
11-1122-194-0202-02316-0016 5111 HS.SPEC.RES SUPPLIE	4,000.00	27.45	.00	839.04	3,160.96
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 3220 MS ARRA IDEA WKSHOP	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 2820 MS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 2830 MS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 1240 MS ARRA IDEA SALARY	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 2130 MS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 1240 MS.SPEC.RES SALARY	.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
TOTAL DEPARTMENT - SPECIAL EDUCATION	1,461,777.00	102,726.46	.00	330,944.46	1,130,832.54
11-1125-000-0601-02315-0017 2820 EL.COMP.TTL 1 EMPLO	49,051.00	3,266.56	.00	11,718.53	37,332.47
11-1125-000-0601-02315-0017 2830 EL.COMP.TTL 1 EMPLO	15,429.00	1,041.19	.00	2,743.35	12,685.65
11-1125-000-0601-02315-0017 2840 EL.COMP.TTL 1 WORKM	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 2920 EL.COMP.TTL 1 CASH	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 1241 EL.COMP.TTL 1 SALAR	60,013.00	.00	.00	.00	60,013.00
11-1125-000-0601-02315-0017 1240 EL.COMP.TTL 1 SALAR	.00	6,353.74	.00	20,883.81	-20,883.81
11-1125-000-0601-02315-0017 1630 EL.COMP.TTL 1 SALAR	66,277.00	4,131.60	.00	4,131.60	62,145.40
11-1125-000-0601-02315-0017 1637 EL.COMP.TTL 1 AIDE	40,911.00	3,125.18	.00	10,844.83	30,066.17
11-1125-000-0601-02315-0017 2130 EL.COMP.TTL 1 EMPLO	3,711.00	.00	.00	501.82	3,209.18
11-1125-000-0601-02315-0017 3220 EL.COMP.TTL 1 WKSHO	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 4220 EL.COMP.TTL 1 CONTR	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 5110 EL.COMP.TTL 1 TEACH	600.00	.00	.00	.00	600.00
11-1125-000-0601-02315-0017 8220 EL.COMP.TTL 1 PAYMT	22,000.00	.00	.00	.00	22,000.00
11-1125-000-0601-02315-0017 6410 EL.COMP.TTL 1 NEW E	900.00	.00	.00	.00	900.00
11-1125-000-0601-02316-0017 1240 HS.COMP.TTL 1 SALAR	2,700.00	.00	.00	.00	2,700.00
11-1125-000-6370-07262-0017 1240 MS ARRA TITLE SALAR	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 2830 MS ARRA TITLE EMPLO	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 2820 MS ARRA TITLE EMPLO	.00	.00	.00	.00	.00

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
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
11-1212-000-0601-02315-0017 2920 EL.COUN.TTL 1 CASH	.00	.00	.00	.00	.00
11-1212-000-0601-02315-0017 2830 EL.COUN.TTL 1 EMPLO	.00	97.26	.00	336.45	-336.45
11-1212-000-0601-02315-0017 1220 EL.COUN.TTL 1 SALAR	17,840.00	1,372.52	.00	4,745.16	13,094.84
11-1212-000-0601-02315-0017 2820 EL.COUN.TTL 1 EMPLO	.00	307.18	.00	1,056.41	-1,056.41
11-1212-000-0601-02315-0017 2130 EL.COUN.TTL 1 EMPLO	.00	.00	.00	.00	.00
11-1213-000-0601-02315-0017 3130 EL.NURSE.TTL 1 NURS	.00	.00	.00	.00	.00
11-1226-000-0601-02315-0017 2130 EL.DIR.TTL 1 EMPLOY	.00	.00	.00	84.41	-84.41
11-1226-000-0601-02315-0017 2820 EL.DIR.TTL 1 EMPLOY	.00	253.00	.00	885.50	-885.50
11-1226-000-0601-02315-0017 1160 EL.DIR.TTL 1 SALARY	13,951.00	1,073.20	.00	3,756.20	10,194.80
11-1226-000-0601-02315-0017 2830 EL.DIR.TTL 1 EMPLOY	.00	81.97	.00	286.52	-286.52
11-1226-000-0601-02315-0017 2920 EL.DIR.TTL 1 CASH I	.00	.00	.00	.00	.00
11-1231-000-0601-02315-0017 3180 EL.BOE.TTL 1 AUDIT	950.00	.00	.00	.00	950.00
TOTAL DEPARTMENT - TITLE I	294,333.00	21,103.40	.00	61,974.59	232,358.41
11-1125-000-0306-02315-0018 3220 EL.COMP.AR WKSHOPS/	1,200.00	.00	.00	.00	1,200.00
11-1125-000-0306-02315-0018 3227 EL.COMP.AR TRAVE &	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 5110 EL.COMP.AR TEACHING	2,800.00	.00	.00	148.00	2,652.00
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 5990 EL.COMP.AR MISC. SU	200.00	.00	.00	.00	200.00
11-1125-000-0306-02315-0018 6417 EL.COMP.AR EQUIP/FU	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 2920 EL.COMP.AR CASH IN	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 2840 EL.COMP.AR WORKMANS	350.00	.00	.00	350.00	.00
11-1125-000-0306-02315-0018 2830 EL.COMP.AR EMPLOYER	26,588.00	1,762.63	.00	4,330.99	22,257.01
11-1125-000-0306-02315-0018 2820 EL.COMP.AR EMPLOYEE	86,022.00	5,611.88	.00	20,724.12	65,297.88
11-1125-000-0306-02315-0018 1240 EL.COMP.AR SALARY T	239,178.00	11,363.90	.00	36,028.12	203,149.88
11-1125-000-0306-02315-0018 1290 EL.COMP.AR OTHER PR	.00	3,713.12	.00	12,995.92	-12,995.92
11-1125-000-0306-02315-0018 2130 EL.COMP.AR EMPLOYEE	38,953.00	512.92	.00	4,965.98	33,987.02
11-1125-000-0306-02315-0018 1870 EL.COMP.AR SALARY-S	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 1637 EL.COMP.AR AIDE - S	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 1630 EL.COMP.AR SALARY A	108,375.00	8,101.92	.00	8,101.92	100,273.08
11-1125-000-0306-02316-0018 1290 HS.COMP.AR OTHER PR	.00	3,846.16	.00	13,461.56	-13,461.56
11-1125-000-0306-02316-0018 1240 HS.COMP.AR SALARY T	.00	.00	.00	.00	.00
11-1125-000-0306-02316-0018 2820 HS.COMP.AR EMPLOYEE	.00	935.38	.00	3,273.83	-3,273.83
11-1125-000-0306-02316-0018 2830 HS.COMP.AR EMPLOYER	.00	289.29	.00	998.18	-998.18
11-1125-000-0306-07262-0018 2830 MS.COMP.AR EMPLOYER	.00	123.95	.00	121.21	-121.21
11-1125-000-0306-07262-0018 2820 MS.COMP.AR EMPLOYEE	.00	369.57	.00	360.86	-360.86
11-1125-000-0306-07262-0018 1637 MS.COMP.AR AIDE - S	.00	1,629.82	.00	1,594.00	-1,594.00
11-1125-000-0306-07262-0018 3220 MS.COMP.AR WKSHOPS/	.00	.00	.00	.00	.00
11-1213-000-0306-02315-0018 3130 EL.NURSE.AR NURSING	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - AT RISK	504,666.00	38,260.54	.00	107,454.69	397,211.31

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1221-000-0764-02315-0019 3120 EL.TITLE II A EMPLO	44,453.00	1,718.95	252.66	16,476.95	27,723.39
11-1221-000-0764-02315-0019 5110 EL.TITLE II A TEACH	.00	.00	.00	.00	.00
11-1221-000-0764-02315-0019 7410 EL.TITLE II A DUES/	.00	.00	.00	.00	.00
11-1221-000-0764-02315-0019 6410 EL.TITLE II A NEW E	.00	.00	.00	.00	.00
11-1221-000-0764-02315-0019 1240 EL.TITLE II A SALAR	.00	.00	.00	.00	.00
11-1221-000-0764-02315-0019 2820 EL.TITLE II A EMPLO	.00	.00	.00	.00	.00
11-1221-000-0764-02315-0019 2830 EL.TITLE II A EMPLO	.00	.00	.00	.00	.00
11-1221-000-0764-02316-0019 2830 HS.TITLE II A EMPLO	.00	53.77	.00	53.77	-53.77
11-1221-000-0764-02316-0019 2820 HS.TITLE II A EMPLO	.00	173.67	.00	173.67	-173.67
11-1221-000-0764-02316-0019 1240 HS.TITLE II A SALAR	.00	714.12	.00	714.12	-714.12
11-1221-000-0764-02316-0019 5990 HS.TITLE II A MISC.	.00	.00	.00	.00	.00
11-1221-000-0764-02316-0019 3120 HS.TITLE II A EMPLO	.00	.00	125.00	340.00	-465.00
11-1221-000-0764-07262-0019 3120 MS.TITLE II A EMPLO	.00	937.01	126.34	3,538.31	-3,664.65
11-1221-000-0764-07262-0019 1240 MS.TITLE II A SALAR	.00	.00	.00	.00	.00
11-1221-000-0764-07262-0019 2830 MS.TITLE II A EMPLO	.00	.00	.00	.00	.00
11-1221-000-0764-07262-0019 2820 MS.TITLE II A EMPLO	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - TITLE II TEACHER TRAININ	44,453.00	3,597.52	504.00	21,296.82	22,652.18
11-1125-000-0341-02315-0020 2830 EL.COMP.SS EMPLOYER	344.00	6.56	.00	195.33	148.67
11-1125-000-0341-02315-0020 2840 EL.COMP.SS WORKMANS	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 1240 EL.COMP.SS SALARY T	3,000.00	86.56	.00	2,596.80	403.20
11-1125-000-0341-02315-0020 1630 EL.COMP.SS SALARY A	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2130 EL.COMP.SS EMPLOYEE	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2820 EL.COMP.SS EMPLOYEE	1,114.00	21.05	.00	631.55	482.45
11-1125-000-0341-02315-0020 3220 EL.COMP.SS WKSHOPS/	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 5110 EL.COMP.SS TEACHING	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 6410 EL.COMP.SS NEW EQUI	.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	.00	.00	100.69	-100.69
11-1271-000-0341-02315-0020 2820 EL.TRANS.SS EMPLOYE	.00	.00	.00	320.14	-320.14
11-1271-000-0341-02315-0020 1610 EL.TRANS.SS SALARY	1,500.00	.00	.00	1,316.39	183.61
TOTAL DEPARTMENT - SUMMER SCHOOL	6,358.00	114.17	.00	5,160.90	1,197.10
11-1125-000-0307-02315-0021 1630 EL.COMP.BILING SALA	17,136.00	326.25	.00	326.25	16,809.75
11-1125-000-0307-02315-0021 2820 EL.COMP.BILING EMPL	4,241.00	82.84	.00	82.84	4,158.16
11-1125-000-0307-02315-0021 2130 EL.COMP.BILING EMPL	.00	.00	.00	.00	.00
11-1125-000-0307-02315-0021 2830 EL.COMP.BILING EMPL	1,311.00	24.97	.00	24.97	1,286.03
11-1125-000-0307-02315-0021 5110 EL.COMP.BILING TEAC	.00	.00	.00	.00	.00
11-1125-000-0307-02315-0021 3220 EL.COMP.BILING WKSH	.00	.00	.00	.00	.00
11-1125-000-0307-07262-0021 2820 MS.COMP.BILING EMPL	.00	175.27	.00	175.27	-175.27

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1125-000-0307-07262-0021 2830 MS.COMP.BILING EMPL	.00	51.65	.00	51.65	-51.65
11-1125-000-0307-07262-0021 1630 MS.COMP.BILING SALA	.00	675.13	.00	675.13	-675.13
TOTAL DEPARTMENT - BILINGUAL	22,688.00	1,336.11	.00	1,336.11	21,351.89
11-1125-000-0768-02315-0022 2130 EL.TITLE.VI EMPLOYE	.00	.00	.00	620.87	-620.87
11-1125-000-0768-02315-0022 1290 EL.TITLE.VI OTHER P	20,113.00	1,547.14	.00	5,414.99	14,698.01
11-1125-000-0768-02315-0022 2830 EL.TITLE.VI EMPLOYE	.00	118.36	.00	414.26	-414.26
11-1125-000-0768-02315-0022 2820 EL.TITLE.VI EMPLOYE	11,424.00	376.26	.00	1,316.91	10,107.09
TOTAL DEPARTMENT - TITLE VI RURAL	31,537.00	2,041.76	.00	7,767.03	23,769.97
11-1212-000-0000-02315-0025 2830 EL.COUN EMPLOYER SO	2,457.00	175.06	.00	605.60	1,851.40
11-1212-000-0000-02315-0025 2920 EL.COUN CASH IN LIE	.00	.00	.00	.00	.00
11-1212-000-0000-02315-0025 1220 EL.COUN SALARY COUN	32,112.00	2,470.52	.00	8,541.19	23,570.81
11-1212-000-0000-02315-0025 2820 EL.COUN EMPLOYEE RE	7,948.00	552.90	.00	5,031.36	2,916.64
11-1212-000-0000-02315-0025 2130 EL.COUN EMPLOYEE IN	946.00	149.07	.00	461.73	484.27
11-1212-000-0000-02315-0025 3220 EL.COUN WKSHOPS/CON	200.00	.00	.00	.00	200.00
11-1212-000-0000-02315-0025 5120 EL.COUN TESTING SUP	400.00	.00	.00	500.00	-100.00
11-1212-000-0000-02316-0025 5120 HS.COUN TESTING SUP	250.00	.00	.00	.00	250.00
11-1212-000-0000-02316-0025 5910 HS.COUN OFFICE SUPP	400.00	92.00	.00	131.49	268.51
11-1212-000-0000-02316-0025 3220 HS.COUN WKSHOPS/CON	200.00	.00	.00	.00	200.00
11-1212-000-0000-02316-0025 6410 HS.COUN NEW EQUIP/F	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 2130 HS.COUN EMPLOYEE IN	12,044.00	.00	.00	1,370.95	10,673.05
11-1212-000-0000-02316-0025 1220 HS.COUN SALARY COUN	79,360.00	5,487.72	.00	19,207.02	60,152.98
11-1212-000-0000-02316-0025 1620 HS.COUN SALARY-SECR	35,598.00	2,846.00	.00	8,226.69	27,371.31
11-1212-000-0000-02316-0025 2920 HS.COUN CASH IN LIE	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 2990 HS.COUN SICK DAY RE	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 2820 HS.COUN EMPLOYEE RE	28,453.00	1,893.87	.00	6,231.84	22,221.16
11-1212-000-0000-02316-0025 2830 HS.COUN EMPLOYER SO	8,794.00	600.68	.00	1,982.39	6,811.61
11-1212-000-0000-07262-0025 2830 MS.COUN EMPLOYER SO	.00	41.18	.00	141.45	-141.45
11-1212-000-0000-07262-0025 2820 MS.COUN EMPLOYEE RE	.00	131.32	.00	452.14	-452.14
11-1212-000-0000-07262-0025 1220 MS.COUN SALARY COUN	.00	539.94	.00	1,859.03	-1,859.03
11-1212-000-0000-07262-0025 2130 MS.COUN EMPLOYEE IN	.00	.00	.00	.00	.00
11-1219-000-0000-02315-0025 1660 EL.NOON SAL SUPVR-I	26,530.00	3,866.07	.00	3,866.07	22,663.93
11-1219-000-0000-02315-0025 2820 EL.NOON EMPLOYEE RE	6,566.00	974.88	.00	974.88	5,591.12
11-1219-000-0000-02315-0025 2830 EL.NOON EMPLOYER SO	2,030.00	295.78	.00	295.78	1,734.22
11-1219-000-0000-02316-0025 2830 HS.NOON EMPLOYER SO	250.00	45.60	.00	45.60	204.40
11-1219-000-0000-02316-0025 2820 HS.NOON EMPLOYEE RE	808.00	147.87	.00	147.87	660.13
11-1219-000-0000-02316-0025 1660 HS.NOON SAL SUPVR-I	3,264.00	608.00	.00	608.00	2,656.00
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	248,610.00	20,918.46	.00	60,681.08	187,928.92
11-1222-000-0000-02315-0026 4120 EL.LIB REPAIRS/MAIN	200.00	.00	.00	.00	200.00



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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1222-000-0000-02315-0026 5310 EL.LIB LIBRARY BOOK	2,000.00	.00	.00	84.69	1,915.31
11-1222-000-0000-02315-0026 3220 EL.LIB WKSHOPS/CONF	.00	.00	.00	.00	.00
11-1222-000-0000-02315-0026 6410 EL.LIB NEW EQUIP/FU	400.00	.00	.00	309.66	90.34
11-1222-000-0000-02315-0026 5990 EL.LIB MISC. SUPPLI	450.00	1,198.80	-353.55	1,414.25	-610.70
11-1222-000-0000-02315-0026 1630 EL.LIB SALARY AIDE	29,642.00	2,022.63	.00	5,858.09	23,783.91
11-1222-000-0000-02315-0026 2820 EL.LIB EMPLOYEE RET	7,337.00	479.58	.00	1,376.69	5,960.31
11-1222-000-0000-02315-0026 2130 EL.LIB EMPLOYEE INS	.00	.00	.00	.00	.00
11-1222-000-0000-02315-0026 2830 EL.LIB EMPLOYER SOC	2,268.00	154.73	.00	448.16	1,819.84
11-1222-000-0000-02316-0026 2920 HS.LIB CASH IN LIEU	.00	437.88	.00	656.82	-656.82
11-1222-000-0000-02316-0026 2820 HS.LIB EMPLOYEE RET	8,958.00	827.72	.00	3,408.93	5,549.07
11-1222-000-0000-02316-0026 2830 HS.LIB EMPLOYER SOC	2,769.00	293.87	.00	732.66	2,036.34
11-1222-000-0000-02316-0026 2210 HS.LIB EARLY RETIRE	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 2130 HS.LIB EMPLOYEE INS	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 1230 HS.LIB SALARY LIBRA	36,193.00	2,730.76	.00	8,247.46	27,945.54
11-1222-000-0000-02316-0026 1630 HS.LIB SALARY AIDE	.00	672.68	.00	672.68	-672.68
11-1222-000-0000-02316-0026 5990 HS.LIB MISC. SUPPLI	1,000.00	.00	.00	71.41	928.59
11-1222-000-0000-02316-0026 6410 HS.LIB NEW EQUIP/FU	400.00	.00	.00	1,238.64	-838.64
11-1222-000-0000-02316-0026 8220 HS.LIB PAYMT TO ANO	2,200.00	1,968.36	.00	1,968.36	231.64
11-1222-000-0000-02316-0026 3220 HS.LIB WKSHOPS/CONF	150.00	.00	.00	.00	150.00
11-1222-000-0000-02316-0026 4120 HS.LIB REPAIRS/MAIN	450.00	.00	.00	.00	450.00
11-1222-000-0000-02316-0026 5310 HS.LIB LIBRARY BOOK	2,000.00	-1.30	.00	231.29	1,768.71
TOTAL DEPARTMENT - LIBRARY	96,417.00	10,785.71	-353.55	26,719.79	70,050.76
11-1293-000-0000-02316-0027 5110 ATHLETIC TEACHING S	70,000.00	.00	.00	.00	70,000.00
11-1293-000-0000-02316-0027 6410 ATHLETIC NEW EQUIP/	8,000.00	.00	.00	.00	8,000.00
11-1293-000-0000-02316-0027 5990 ATHLETIC MISC. SUPP	.00	.00	.00	.00	.00
11-1293-000-0000-02316-0027 1560 ATHLETIC COACH SALA	105,000.00	8,873.50	.00	28,644.88	76,355.12
11-1293-000-0000-02316-0027 2820 ATHLETIC EMPLOYEE R	34,021.00	2,164.94	.00	8,705.23	25,315.77
11-1293-000-0000-02316-0027 3110 ATHLETIC PURCHASED	107,500.00	23,626.21	.00	49,408.28	58,091.72
11-1293-000-0000-02316-0027 2830 ATHLETIC EMPLOYER S	.00	670.34	.00	2,134.33	-2,134.33
TOTAL DEPARTMENT - ATHLETIC	324,521.00	35,334.99	.00	88,892.72	235,628.28
11-1231-000-0000-00000-0028 3180 BUSINESS OFFICE AUD	15,950.00	.00	.00	.00	15,950.00
11-1232-000-0000-00000-0028 3170 SUPER LEGAL SERVICE	14,000.00	228.99	.00	651.99	13,348.01
11-1232-000-0000-00000-0028 3220 SUPER WKSHOPS/CONF	4,500.00	497.37	.00	2,316.01	2,183.99
11-1232-000-0000-00000-0028 3190 SUPER UNEMPLOYMENT	2,900.00	240.00	.00	1,210.83	1,689.17
11-1232-000-0000-00000-0028 3191 SUPER BOARD EXPENSE	1,450.00	.00	.00	.00	1,450.00
11-1232-000-0000-00000-0028 4910 SUPER SALARY ELECTI	.00	.00	.00	.00	.00
11-1232-000-0000-00000-0028 4220 SUPER CONTRACT SERV	12,500.00	43.39	.00	1,868.49	10,631.51
11-1232-000-0000-00000-0028 5990 SUPER MISC. SUPPLIE	3,000.00	-640.84	-15.00	225.61	2,789.39
11-1232-000-0000-00000-0028 5910 SUPER OFFICE SUPPLI	2,000.00	92.00	.00	276.86	1,723.14
11-1232-000-0000-00000-0028 6410 SUPER NEW EQUIP/FUR	7,085.00	134.79	.00	1,483.38	5,601.62
11-1232-000-0000-00000-0028 7410 SUPER DUES/CHAUFFEU	9,000.00	100.00	.00	2,081.00	6,919.00
11-1232-000-0000-00000-0028 8220 SUPER PAYMT TO ANOT	2,300.00	.00	.00	2,195.00	105.00

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1232-000-0000-00000-0028 2920 SUPER CASH IN LIEU	.00	.00	.00	.00	.00
11-1232-000-0000-00000-0028 2990 SUPER SICK DAY REIM	.00	.00	.00	.00	.00
11-1232-000-0000-00000-0028 2820 SUPER EMPLOYEE RETI	84,716.00	4,228.80	.00	19,794.47	64,921.53
11-1232-000-0000-00000-0028 2830 SUPER EMPLOYER SOCI	30,855.00	1,354.61	.00	4,747.56	26,107.44
11-1232-000-0000-00000-0028 1390 SUPER SALARY-ADMIN.	38,794.00	2,984.16	.00	10,444.56	28,349.44
11-1232-000-0000-00000-0028 1620 SUPER SALARY-SECR	32,551.00	2,673.74	.00	9,314.73	23,236.27
11-1232-000-0000-00000-0028 1110 SUPER SALARY SUPERI	158,343.00	12,180.24	.00	42,630.84	115,712.16
11-1232-000-0000-00000-0028 2130 SUPER EMPLOYEE INSU	100,244.00	399.84	.00	24,933.64	75,310.36
11-1252-000-0000-00000-0028 1310 ACCT SALARY-ACCOUNT	113,083.00	8,744.84	.00	30,606.94	82,476.06
11-1252-000-0000-00000-0028 2820 ACCT EMPLOYEE RETIR	.00	2,079.84	.00	7,133.15	-7,133.15
11-1252-000-0000-00000-0028 2830 ACCT EMPLOYER SOCIA	.00	663.59	.00	2,323.99	-2,323.99
11-1257-000-0000-00000-0028 3610 PRINT PRINTING/BIND	4,000.00	255.63	.00	1,246.37	2,753.63
11-1259-000-0000-00000-0028 7610 BUSINESS TAXES ABAT	100,000.00	.00	.00	32,436.60	67,563.40
11-1259-000-0000-00000-0028 7210 BUSINESS INTEREST S	.00	.00	.00	.00	.00
11-1289-000-0000-00000-0028 2820 TECH EMPLOYEE RETIR	.00	1,086.18	.00	3,801.63	-3,801.63
11-1289-000-0000-00000-0028 2830 TECH EMPLOYER SOCIA	.00	339.76	.00	1,265.93	-1,265.93
11-1289-000-0000-00000-0028 1590 TECH SALARY OTHER T	60,560.00	4,466.16	.00	16,697.16	43,862.84
TOTAL DEPARTMENT - GENERAL ADMIN/BUSINESS	797,831.00	42,153.09	-15.00	219,686.74	578,159.26
11-1241-000-0000-02315-0029 1620 EL.PRIN SALARY-SECR	58,133.00	5,056.32	.00	15,987.33	42,145.67
11-1241-000-0000-02315-0029 1150 EL.PRIN SALARY SCH.	174,103.00	13,427.00	.00	46,994.50	127,108.50
11-1241-000-0000-02315-0029 2130 EL.PRIN EMPLOYEE IN	67,067.00	.00	.00	12,434.67	54,632.33
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	57,299.00	4,423.72	.00	19,388.33	37,910.67
11-1241-000-0000-02315-0029 2830 EL.PRIN EMPLOYER SO	9,578.00	1,405.60	.00	4,767.97	4,810.03
11-1241-000-0000-02315-0029 2850 EL.PRIN UNEMPLOYMEN	386.00	.00	.00	.00	386.00
11-1241-000-0000-02315-0029 2920 EL.PRIN CASH IN LIE	.00	.00	.00	.00	.00
11-1241-000-0000-02315-0029 2990 EL.PRIN SICK DAY RE	2,300.00	.00	.00	.00	2,300.00
11-1241-000-0000-02315-0029 7410 EL.PRIN DUES/CHAUFF	800.00	.00	.00	1,110.00	-310.00
11-1241-000-0000-02315-0029 6410 EL.PRIN NEW EQUIP/F	500.00	.00	.00	.00	500.00
11-1241-000-0000-02315-0029 5990 EL.PRIN MISC. SUPPL	400.00	83.87	.00	506.55	-106.55
11-1241-000-0000-02315-0029 4120 EL.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-02315-0029 3220 EL.PRIN WKSHOPS/CON	500.00	.00	.00	249.00	251.00
11-1241-000-0000-02315-0029 5910 EL.PRIN OFFICE SUPP	2,500.00	125.89	.00	344.14	2,155.86
11-1241-000-0000-02316-0029 5910 HS.PRIN OFFICE SUPP	1,800.00	.00	612.42	354.50	833.08
11-1241-000-0000-02316-0029 4120 HS.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-02316-0029 3220 HS.PRIN WKSHOPS/CON	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 5990 HS.PRIN MISC. SUPPL	400.00	31.50	.00	54.18	345.82
11-1241-000-0000-02316-0029 6410 HS.PRIN NEW EQUIP/F	500.00	138.69	.00	138.69	361.31
11-1241-000-0000-02316-0029 7410 HS.PRIN DUES/CHAUFF	800.00	.00	.00	.00	800.00
11-1241-000-0000-02316-0029 2990 HS.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 2920 HS.PRIN CASH IN LIE	.00	875.76	.00	3,067.69	-3,067.69
11-1241-000-0000-02316-0029 2830 HS.PRIN EMPLOYER SO	7,659.00	1,236.46	.00	4,333.36	3,325.64
11-1241-000-0000-02316-0029 2820 HS.PRIN EMPLOYEE RE	55,334.00	3,797.46	.00	16,584.69	38,749.31
11-1241-000-0000-02316-0029 2130 HS.PRIN EMPLOYEE IN	53,928.00	.00	.00	-298.33	54,226.33

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MADISON SCHOOL DISTRICT  
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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
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.	178,086.00	12,523.08	.00	43,830.78	134,255.22
11-1241-000-0000-02316-0029 1620 HS.PRIN SALARY-SECR	46,187.00	3,091.54	.00	10,729.07	35,457.93
11-1241-000-0000-07262-0029 1620 MS.PRIN SALARY-SECR	36,489.00	2,763.05	.00	8,294.62	28,194.38
11-1241-000-0000-07262-0029 1150 MS.PRIN SALARY SCH.	158,065.00	13,141.08	.00	34,157.78	123,907.22
11-1241-000-0000-07262-0029 2130 MS.PRIN EMPLOYEE IN	53,928.00	148.49	.00	5,869.80	48,058.20
11-1241-000-0000-07262-0029 2820 MS.PRIN EMPLOYEE RE	48,002.00	3,761.38	.00	13,681.91	34,320.09
11-1241-000-0000-07262-0029 2830 MS.PRIN EMPLOYER SO	6,917.00	1,212.87	.00	3,300.54	3,616.46
11-1241-000-0000-07262-0029 2850 MS.PRIN UNEMPLOYMEN	386.00	.00	.00	.00	386.00
11-1241-000-0000-07262-0029 2920 MS.PRIN CASH IN LIE	.00	.00	.00	878.29	-878.29
11-1241-000-0000-07262-0029 2990 MS.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-07262-0029 7410 MS.PRIN DUES/CHAUFF	.00	.00	.00	.00	.00
11-1241-000-0000-07262-0029 6410 MS.PRIN NEW EQUIP/F	500.00	121.68	.00	121.68	378.32
11-1241-000-0000-07262-0029 5990 MS.PRIN MISC. SUPPL	400.00	85.96	.00	203.37	196.63
11-1241-000-0000-07262-0029 4120 MS.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-07262-0029 3220 MS.PRIN WKSHOPS/CON	500.00	.00	.00	.00	500.00
11-1241-000-0000-07262-0029 5910 MS.PRIN OFFICE SUPP	1,500.00	.00	.00	1,083.09	416.91
TOTAL DEPARTMENT - SCHOOL ADMIN - PRINCIPAL	1,026,147.00	67,451.40	612.42	248,168.20	777,366.38
11-1351-000-0822-02315-0030 5110 EL.LATCH TEACHING S	300.00	.00	.00	127.39	172.61
11-1351-000-0822-02315-0030 2830 EL.LATCH EMPLOYER S	3,382.00	129.45	.00	129.45	3,252.55
11-1351-000-0822-02315-0030 2820 EL.LATCH EMPLOYEE R	10,943.00	319.36	.00	551.78	10,391.22
11-1351-000-0822-02315-0030 1630 EL.LATCH SALARY AID	17,488.00	1,692.22	.00	1,692.22	15,795.78
11-1391-000-0822-02315-0030 1160 EL.PARED SALARY SCH	26,724.00	2,293.63	.00	6,993.54	19,730.46
11-1391-000-0822-02315-0030 2820 EL.PARED EMPLOYEE R	.00	557.81	.00	2,336.10	-2,336.10
11-1391-000-0822-02315-0030 2830 EL.PARED EMPLOYER S	.00	175.46	.00	535.00	-535.00
11-1391-000-0822-02315-0030 5110 EL.PARED TEACHING S	400.00	.00	.00	218.06	181.94
11-1391-000-0822-02315-0030 3220 EL.PARED WKSHOPS/CO	150.00	.00	.00	.00	150.00
11-1391-000-0822-02315-0030 6410 EL.PARED NEW EQUIP/	400.00	.00	.00	309.66	90.34
TOTAL DEPARTMENT - COMMUNITY SERVICES	59,787.00	5,167.93	.00	12,893.20	46,893.80
11-1261-000-0000-00000-0031 3220 OPER WKSHOPS/CONF I	500.00	.00	.00	.00	500.00
11-1261-000-0000-00000-0031 4110 OPER FURN EQPT REPA	22,000.00	1,505.95	.00	101,405.95	-79,405.95
11-1261-000-0000-00000-0031 4120 OPER REPAIRS/MAINT	5,000.00	2,985.27	.00	91,810.71	-86,810.71
11-1261-000-0000-00000-0031 3410 OPER TELEPHONE	7,500.00	488.92	.00	3,308.83	4,191.17
11-1261-000-0000-00000-0031 3830 OPER WATER AND SEWA	12,500.00	536.86	.00	1,165.80	11,334.20
11-1261-000-0000-00000-0031 3840 OPER WASTE AND TRAS	9,000.00	1,683.39	.00	2,794.32	6,205.68
11-1261-000-0000-00000-0031 3910 OPER INSURANCE LIAB	55,443.00	.00	.00	.00	55,443.00
11-1261-000-0000-00000-0031 3911 OPER BOILER INSURAN	4,153.00	.00	.00	.00	4,153.00
11-1261-000-0000-00000-0031 4220 OPER CONTRACT SERV	26,000.00	301.70	.00	10,275.32	15,724.68
11-1261-000-0000-00000-0031 5980 OPER MAINTENANCE SU	25,000.00	4,900.45	.00	17,187.08	7,812.92
11-1261-000-0000-00000-0031 5981 OPER BOILER TREATME	200.00	.00	.00	.00	200.00
11-1261-000-0000-00000-0031 5990 OPER MISC. SUPPLIES	23,500.00	1,193.76	.00	8,602.67	14,897.33
11-1261-000-0000-00000-0031 5910 OPER OFFICE SUPPLIE	300.00	.00	.00	.00	300.00

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MADISON SCHOOL DISTRICT  
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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1261-000-0000-00000-0031 5520 OPER ELECTRICITY	119,900.00	14,853.78	.00	33,860.65	86,039.35
11-1261-000-0000-00000-0031 5510 OPER HEATING GAS	89,458.00	.00	.00	887.79	88,570.21
11-1261-000-0000-00000-0031 2840 OPER WORKMANS COMPE	10,384.00	.00	.00	5,192.00	5,192.00
11-1261-000-0000-00000-0031 2850 OPER UNEMPLOYMENT C	.00	.00	.00	.00	.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 2920 OPER CASH IN LIEU O	.00	.00	.00	.00	.00
11-1261-000-0000-00000-0031 2820 OPER EMPLOYEE RETIR	86,149.00	6,481.28	.00	30,086.75	56,062.25
11-1261-000-0000-00000-0031 2830 OPER EMPLOYER SOCIA	26,712.00	2,038.37	.00	7,558.80	19,153.20
11-1261-000-0000-00000-0031 1960 OPER OVERTIME OPERA	2,100.00	148.59	.00	296.05	1,803.95
11-1261-000-0000-00000-0031 2130 OPER EMPLOYEE INSUR	97,306.00	20.70	.00	13,501.24	83,804.76
11-1261-000-0000-00000-0031 1640 OPER SALARY CUSTODI	239,896.00	18,090.52	.00	69,400.67	170,495.33
11-1261-000-0000-00000-0031 1170 OPER SALARY SUPVR-I	37,613.00	2,680.48	.00	9,381.68	28,231.32
11-1261-000-0000-00000-0031 1550 OPER SALARY - MAINT	69,562.00	5,945.60	.00	21,029.60	48,532.40
11-1455-000-0000-00000-0031 6220 AQUIS FURN/EQUIP BL	200,000.00	26,269.68	.00	652,468.08	-452,468.08
11-1455-000-0000-00000-0031 6221 AQUIS FURN/EQUIP GR	20,000.00	661.40	.00	3,688.20	16,311.80
TOTAL DEPARTMENT - OPERATION-MAINTENANCE	1,192,876.00	90,786.70	.00	1,083,902.19	108,973.81
11-1271-000-0000-00000-0033 7410 TRANS DUES/CHAUFFEU	250.00	.00	.00	75.00	175.00
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 5510 TRANS HEATING GAS	.00	.00	.00	.00	.00
11-1271-000-0000-00000-0033 5710 TRANS GASOLINE, OIL	56,650.00	1,186.89	.00	5,438.69	51,211.31
11-1271-000-0000-00000-0033 5720 TRANS TIRES,TUBES A	2,500.00	457.03	.00	1,692.67	807.33
11-1271-000-0000-00000-0033 5730 TRANS VEHICLE REPAI	13,000.00	5,553.92	.00	5,578.90	7,421.10
11-1271-000-0000-00000-0033 5910 TRANS OFFICE SUPPLI	200.00	.00	.00	.00	200.00
11-1271-000-0000-00000-0033 5990 TRANS MISC. SUPPLIE	400.00	.00	.00	132.04	267.96
11-1271-000-0000-00000-0033 4230 TRANS CONTRACTED SE	750.00	45.00	.00	630.00	120.00
11-1271-000-0000-00000-0033 3930 TRANS TRANSPORTATIO	10,618.00	.00	.00	.00	10,618.00
11-1271-000-0000-00000-0033 4130 TRANS BUS MECHANIC	9,300.00	3,960.00	.00	3,960.00	5,340.00
11-1271-000-0000-00000-0033 3192 TRANS PHYSICALS	1,300.00	196.00	.00	991.20	308.80
11-1271-000-0000-00000-0033 3220 TRANS WKSHOPS/CONF	200.00	180.00	.00	180.00	20.00
11-1271-000-0000-00000-0033 1611 TRANS SALARY-EXTRA	22,000.00	2,412.79	.00	2,517.27	19,482.73
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 1610 TRANS SALARY VEHICL	108,601.00	8,638.31	.00	8,638.31	99,962.69
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 1170 TRANS SALARY SUPVR-	37,693.00	2,680.48	.00	9,381.68	28,311.32
11-1271-000-0000-00000-0033 1630 TRANS SALARY AIDE	6,300.00	553.71	.00	553.71	5,746.29
11-1271-000-0000-00000-0033 2130 TRANS EMPLOYEE INSU	1,050.00	.00	.00	194.80	855.20
11-1271-000-0000-00000-0033 2830 TRANS EMPLOYER SOCI	14,211.00	1,090.97	.00	1,603.96	12,607.04
11-1271-000-0000-00000-0033 2820 TRANS EMPLOYEE RETI	45,833.00	3,518.93	.00	7,890.23	37,942.77
11-1271-000-0000-00000-0033 2990 TRANS SICK DAY REIM	525.00	.00	.00	.00	525.00
11-1271-000-0000-00000-0033 2840 TRANS WORKMANS COMP	2,879.00	.00	.00	1,439.50	1,439.50
TOTAL DEPARTMENT - TRANSPORTATION	345,431.00	30,474.03	.00	50,897.96	294,533.04

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MADISON SCHOOL DISTRICT  
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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1621-000-0000-00000-0040 8110 MODFUND ATHLETIC	.00	.00	.00	.00	.00
11-1633-000-0000-00000-0040 8110 MODFUND DEBT ATHLET	.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	15,027,010.00	1,110,569.55	24,749.90	4,644,035.61	10,358,224.49
TOTAL REPORT	15,027,010.00	1,110,569.55	24,749.90	4,644,035.61	10,358,224.49

**Madison School District  
2013 - 2014  
OCTOBER**

Vendor	Check #	Amount
ACP	1337	\$4,445.00
<b>Total Sinking Fund</b>		<b>\$4,445.00</b>

Vendor	Check #	Amount
Stageright	1101	\$17,520.00
Tobin Lake Sales	1102	\$2,000.00
Detroit Technical Equipment	1103	\$700.00
<b>Total Building &amp; Site bank account - First Federal</b>		<b>\$20,220.00</b>

Vendor	Check #	Amount
Vision Performance Group	17842	25,962.68
<b>Total Building &amp; Site - Auditorium - GENERAL FUND - United Bank</b>		<b>\$25,962.68</b>

**TOTAL AUDITORIUM INVOICES**

**\$46,182.68**

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MADISON SCHOOL DISTRICT  
 CHECK REGISTER

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FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
17765	9101	10/21/13	2132 ADRIAN COMMUNICATIONS	4230	RADIO TEST	45.00
17766	9101	10/21/13	3250 ADRIAN MECHANICAL SERVICE	4120	ELEM SEWER	549.93
17767	9101	10/21/13	2790 ADRIAN PLUMBING & HEATING	4120	RTU #3 FUSE REPLACE	145.00
17767	9101	10/21/13	2790 ADRIAN PLUMBING & HEATING	4120	ADJUST DAMPERS	70.00
			TOTAL CHECK			215.00
17768	9101	10/21/13	150 A-J BRADY UNDERGROUND EXC	5980	PAC LANDSCAPE STONE	61.25
17769	9101	10/21/13	6870 AMERICAN OFFICE SOLUTIONS	4220	C1851 HS COPIER	52.15
17769	9101	10/21/13	6870 AMERICAN OFFICE SOLUTIONS	4220	C1851 HS COPIER	1.06
			TOTAL CHECK			53.21
17770	9101	10/21/13	7065 AMERICAN TIME & SIGNAL CO	5980	CLASSROOM CLOCKS	150.11
17771	9101	10/21/13	6893 AP EXAMS	5110	AP EXAMS	200.00
17772	9101	10/21/13	25960 ARCHBOLD EQUIPMENT COMPAN	5980	BLADE	78.00
17772	9101	10/21/13	25960 ARCHBOLD EQUIPMENT COMPAN	4120	COVER FOR MOWER	39.40
			TOTAL CHECK			117.40
17773	9101	10/21/13	10100 ARM INDUSTRIAL & ENVIRONM	5980	INSPECTION	600.00
17774	9101	10/21/13	10560 BATTERY WHOLESALE	5720	BUS 3 BATTERY	58.06
17774	9101	10/21/13	10560 BATTERY WHOLESALE	5720	BUS #5 BATTERY	398.97
17774	9101	10/21/13	10560 BATTERY WHOLESALE	5980	FIRE ALARM BATTERY	43.70
			TOTAL CHECK			500.73
17775	9101	10/21/13	12965 BLACK SWAMP EQUIP.	4220	PORTABLE TOILET	81.50
17776	9101	10/21/13	41650 JILL BRANDEBERRY	5210	REIMB. BOOK ORDER	56.85
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	6220	1705807 CRUCIAL MEMORY 2	79.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	6220	727405 CRUCIAL MEMORY 1GB	122.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	6220	WD BLUE WD2500AAKX HARD D	106.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	6410	1192712 EPSON PROJECTOR L	165.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	6410	143562 BELKIN MOUSE PAD B	30.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	6410	143562 BELKIN MOUSE PAD B	30.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	6410	143562 BELKIN MOUSE PAD B	30.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	5990	2312524 BROTHER LABEL TAP	15.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	5121	2756637 SAMSONITE 14IN AR	18.00
17777	9101	10/21/13	16240 CDW GOVERNMENT, INC.	5121	2991906 TARGUS 14.1 INVOK	17.00
			TOTAL CHECK			612.00
17778	9101	10/21/13	25420 CUTLER DICKERSON CO	5980	PAC GRASS SEED	1,400.00
17779	9101	10/21/13	25200 CUTTING EDGE ENGRAVING	5980	PAC SIGNS	56.50
17780	9101	10/21/13	25912 THE DAILY TELEGRAM	3610	BID ADVERTISEMENT	54.71
17780	9101	10/21/13	25912 THE DAILY TELEGRAM	3610	EMPLOYMENT AD	197.07
			TOTAL CHECK			251.78
17781	9101	10/21/13	27900 DOUGLAS DAMERY	5110	CHEM. SUPPLIES	8.52
17782	9101	10/21/13	76703 DAVID RIPPER	6450	CABLE FOR KEYBD.	17.99

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17783	9101	10/21/13	DECKER EQUIPMENT	5980	SIGNS	58.67
17783	9101	10/21/13	DECKER EQUIPMENT	5980	TRASH BASKET	406.98
17783	9101	10/21/13	DECKER EQUIPMENT	5980	SAFETY YELLOW TAPE	60.26
TOTAL CHECK						525.91
17784	9101	10/21/13	EVIDENCE BASED LITERACY I	3120	J BAUR EBLI TRAINING	1,200.00
17785	9101	10/21/13	EDUCATIONAL DESIGN LLC TH	3120	SINGLE MEMBERSHIP - 12 MO	69.00
17786	9101	10/21/13	FISHER SCIENTIFIC	5121	S67035 SAFETY SPECTACLES.	23.92
17786	9101	10/21/13	FISHER SCIENTIFIC	5121	S90005C MICROSCOPE - BINO	1,048.44
TOTAL CHECK						1,072.36
17787	9101	10/21/13	FOLLETT EDUCATIONAL SERVI	5111	4A820QX THE LION, WITCH,	27.45
17788	9101	10/21/13	FRAME'S PEST CONTROL, INC	4220	PEST CONTROL	50.00
17789	9101	10/21/13	FREDERICK PAUL & ASSOC.,	3190	MONTHLY UNEMPLOY	240.00
17790	9101	10/21/13	GBC	5990	#134099 LAMINATING FILM -	72.60
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	3120	BOOKS FOR TRAINING	329.40
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5310	DARKEST MERCY - MARR	12.40
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5310	FREAK THE MIGHTY - PHILBR	13.60
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5310	QUOTE #13-08552	13.50
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5310	RIPLEY'S BELIEVE IT OR NO	12.41
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5310	THE DEAD AND THE GONE - P	12.40
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5310	THE FINAL WARNING - PATTE	14.99
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5310	UNSOULED - SHUSTERMAN	13.50
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5210	1416971718 OUT OF MY MIND	652.32
17791	9101	10/21/13	GREAT LAKES BOOK COMPANY	5210	PO 140283 BOOKS	-90.60
TOTAL CHECK						983.92
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	CH CURSIVE HANDWRITING ST	942.50
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	CS CURSIVE SUCCESS STUDEN	906.25
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	DC CAN-DO CURSIVE STUDENT	978.75
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	ESTIMATED SHIPPING/HANDLI	330.03
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	LN LETTERS AND NUMBERS FO	565.50
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	MPB MY PRINTING BOOK STUD	1,051.25
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	PP PRINTING POWER STUDENT	1,015.00
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	TG1ST 1ST GRADE PRINTING	8.25
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	TG2ND PRINTING TEACHER'S	8.25
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	TG3RD 3RD GRADE CURSIVE T	8.25
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	TG4TH 4TH GRADE CURSIVE T	8.25
17792	9101	10/21/13	HANDWRITING WITHOUT TEARS	5210	TGK KINDERGARTEN TEACHER'	8.25
TOTAL CHECK						5,830.53
17793	9101	10/21/13	HAYDEN-MCNEIL	5121	ISBN 978 193 088 2607 PLT	348.25
17794	9101	10/21/13	HEALTH SPECIALISTS OF LEN	3192	DRIVER PHYSICAL	116.00
17795	9101	10/21/13	HOUGHTON MIFFLIN COMPANY	5210	ALGEBRA 1 TEXTBOOKS	331.50
17795	9101	10/21/13	HOUGHTON MIFFLIN COMPANY	5210	ALGEBRA 1 TEXTBOOKS	497.25
TOTAL CHECK						828.75



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17796	9101	10/21/13	HUBBARD AUTO CENTER-ADRIA	5710	TRANS SUPPLIES	19.98
17797	9101	10/21/13	HUMAN KINETICS	5110	9781450476041 FITNESSGRAM	299.50
17797	9101	10/21/13	HUMAN KINETICS	5110	9781450476041 FITNESSGRAM	299.50
17797	9101	10/21/13	HUMAN KINETICS	5110	ESTIMATED SHIPPING/HANDLI	4.38
17797	9101	10/21/13	HUMAN KINETICS	5110	ESTIMATED SHIPPING/HANDLI	4.39
TOTAL CHECK						607.77
17798	9101	10/21/13	IMPREST FUND	3840	ALLIED WASTE SERVICE	1,401.72
17798	9101	10/21/13	IMPREST FUND	5710	AVERY OIL - FUEL	1,166.91
17798	9101	10/21/13	IMPREST FUND	3610	POSTAGE NEWSLETTER	3.85
17798	9101	10/21/13	IMPREST FUND	5110	WALMART COMP BOOKS	196.05
TOTAL CHECK						2,768.53
17799	9101	10/21/13	INSIGNIA GRAPHICS & SCREE	4110	VINYL LETTERING	205.95
17800	9101	10/21/13	INVITROGEN	5121	ESTIMATED SHIPPING/HANDLI	44.00
17800	9101	10/21/13	INVITROGEN	5121	S33102 SYBR SAFE DNA GEL	57.00
TOTAL CHECK						101.00
17801	9101	10/21/13	JACKSON COUNTY I S D	3220	DRIVER TRAINING	60.00
17801	9101	10/21/13	JACKSON COUNTY I S D	3220	DRIVER TRAINING	120.00
TOTAL CHECK						180.00
17802	9101	10/21/13	JERRY ISOM	5110	CUBICAL WALL UNIT	150.00
17803	9101	10/21/13	JESKEY/GRAPHIC SERVICES	5990	SIGNATURE STAMP	14.75
17804	9101	10/21/13	JUNIOR LIBRARY GUILD	5310	HIGH INTEREST HIGH SCHOOL	171.00
17804	9101	10/21/13	JUNIOR LIBRARY GUILD	5310	ORDER # 371604	171.00
TOTAL CHECK						342.00
17805	9101	10/21/13	LINDA SCHMIDT-KAUFMAN	5110	BOOKS FOR EARLY EL	35.97
17806	9101	10/21/13	KOCH FILTER CORPORATION	5980	FILTERS	724.72
17807	9101	10/21/13	LEARNING A-Z	3120	READINGA-Z.COM RENEW 1 Y	99.95
17808	9101	10/21/13	LEGACY PRINTING	5110	DRILLING FOR COMP BK	30.00
17809	9101	10/21/13	LENAAWEE COUNTY SUPERINTEN	7410	13.14 LCSA DUES	100.00
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	5110	EQUATIONS 12.13	60.00
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	8220	TECH CAP FEE OCT-DEC	260.52
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	8220	TECH CAP FEE OCT-DEC	260.52
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	8220	TECH CAP FEE OCT-DEC	260.52
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	8220	DYNIX 13.14	1,968.36
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	5110	S GAMBLE TRAINING	25.00
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	5110	LAB MATERIALS	50.38
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	8220	TECH SERV. OCT-DEC	1,302.61
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	8220	TECH SERV. OCT-DEC	1,302.62
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	8220	TECH SERV. OCT-DEC	1,302.62
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	5730	BUS 2,6,7,8,9,10 PART	5,057.74
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	4130	BUS LABOR	3,960.00
17810	9101	10/21/13	LENAAWEE INTERMEDIATE SCHO	5730	SHOP CHARGE	252.89
TOTAL CHECK						16,063.79

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17811	9101	10/21/13	LOGISOFT COMPUTER PRODUCT	6410	6516397AB03A00 CS6 DESIGN	224.27
17812	9101	10/21/13	MAKE MUSIC	5110	SMARTED SUBSCRIPTION	140.00
17813	9101	10/21/13	MARSHALL'S	6450	1315BK D'ANDREA SAX NECK	5.46
17813	9101	10/21/13	MARSHALL'S	6450	CR102 VANDOREN CLR REEDS	75.57
17813	9101	10/21/13	MARSHALL'S	6450	HTBJ2 ROBERTS BLUE JUICE	61.20
17813	9101	10/21/13	MARSHALL'S	6450	KS-2614-00 REMO WHITE MAX	115.80
17813	9101	10/21/13	MARSHALL'S	6450	ROY10ASX200 RICO ROYAL AS	54.30
17813	9101	10/21/13	MARSHALL'S	6450	SA-0314-TD REMO AMBASSADO	32.40
17813	9101	10/21/13	MARSHALL'S	6450	SS4230 SUPERSLICK ORGINAL	13.85
17813	9101	10/21/13	MARSHALL'S	6450	DK-30P YAMAHA POWER DRUM	8.40
17813	9101	10/21/13	MARSHALL'S	6450	CR ON ACCT	-4.80
			TOTAL CHECK			362.18
17814	9101	10/21/13	MASB	3220	K EHINGER CONFERENCE	315.00
17815	9101	10/21/13	MERCY MEMORIAL HOSPITAL	3192	DRIVER PHYSICAL	80.00
17816	9101	10/21/13	MITCHELL WELDING COMPANY	4120	RAILS & MOUNTING	2,180.94
17817	9101	10/21/13	MOBYMAX	5110	SCHOOL LICENSE FOR MOBY M	499.00
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U2350 EL COPIER	226.08
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U2350 EL COPIER	4.61
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U4532 CENTRAL OFFICE	2.90
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U4532 CENTRAL OFFICE	11.58
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U3537 HS COPIER	.65
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U3537 HS COPIER	31.96
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U3867 EL COPIER	150.83
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U3867 EL COPIER	3.08
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U3952 HS COPIER	377.54
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U3952 HS COPIER	7.71
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U4532 CENTRAL OFFICE	.89
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U4532 CENTRAL OFFICE	43.39
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U2350 EL COPIER	276.94
17818	9101	10/21/13	MT BUSINESS TECHNOLOGIES,	4220	U2350 EL COPIER	5.66
			TOTAL CHECK			1,143.82
17819	9101	10/21/13	NASCO	5121	ESTIMATED SHIPPING/HANDLI	11.89
17819	9101	10/21/13	NASCO	5121	LS03567 COW LONG BONE FOR	65.00
17819	9101	10/21/13	NASCO	5121	SB43367 BROKEN BONES XRAY	26.25
17819	9101	10/21/13	NASCO	5121	SB43367 BROKEN BONES XRAY	-1.30
17819	9101	10/21/13	NASCO	5121	ESTIMATED SHIPPING/HANDLI	8.16
17819	9101	10/21/13	NASCO	5121	LS03566 COW ELBOW JOINT F	-16.25
17819	9101	10/21/13	NASCO	5121	LS03566 COW ELBOW JOINT F	162.50
			TOTAL CHECK			256.25
17820	9101	10/21/13	NICHOLS	5990	SIPHON DRUM PUMP	76.52
17820	9101	10/21/13	NICHOLS	5990	TOILET TISSUE, CLEAN	1,117.24
			TOTAL CHECK			1,193.76
17821	9101	10/21/13	OCCUHEALTH	3130	EL NURSE	2,662.50
17821	9101	10/21/13	OCCUHEALTH	3130	HS NURSE	443.75
17821	9101	10/21/13	OCCUHEALTH	3130	MS NURSE	443.75

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TOTAL CHECK						3,550.00
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	ESTIMATED SHIPPING/HANDLI	5.95
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	EXPO® LOW-ODOR DRY-ERASE	6.99
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	EXPO® LOW-ODOR DRY-ERASE	7.73
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	EXPO® WHITE BOARD CLEANER	4.53
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	XEROX® MULTIPURPOSE COLOR	7.03
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	XEROX® MULTIPURPOSE COLOR	7.03
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	XEROX® MULTIPURPOSE COLOR	7.03
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	134339 NAME TRIPOD FOLDIN	70.38
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	134371 NAME FILE STORAGE	17.19
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	134373 NAME STORAGE CONTA	7.40
17822	9101	10/21/13	69401 OFFICE DEPOT, INC	5110	135490 NAME TRANSPARENT T	3.78
TOTAL CHECK						145.04
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	B2150/B2151	243.36
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	B2150/B2151	60.84
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	QK593	259.79
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	QK593	5.31
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	B2150/B2151	243.36
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	B2150/B2151	60.84
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	A5345/A5986	83.00
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	A5345/A5986	166.00
17823	9101	10/21/13	72336 PERRY PRO TECH	4220	A5345/A5986	166.00
TOTAL CHECK						1,288.50
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	25200-08 ELITE POWER MEDI	54.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	25200-12 ELITE POWER MEDI	71.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	61858 HEX BAR	159.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	65350 COTTON LIFTING STRA	10.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	68161-MD STRENGTH BANDS-L	24.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	92446 CORE ROLLER	12.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	93411 PUSH-UP BARS	16.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	FREIGHT ON 140131	43.70
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	ITEM NO.: 50465 HUSKER PO	59.95
17824	9101	10/21/13	73709 POWER SYSTEMS	5110	ITEM NO.: 68090	14.95
TOTAL CHECK						471.25
17825	9101	10/21/13	73929 PRECISION DATA PRODUCTS	6410	135290 TONER FOR HP LASER	206.05
17826	9101	10/21/13	73955 PRESENTATION SOLUTIONS	5990	PREMIUM BOND PAPER	200.07
17826	9101	10/21/13	73955 PRESENTATION SOLUTIONS	5990	50% OF INK SET	299.85
17826	9101	10/21/13	73955 PRESENTATION SOLUTIONS	5990	FREIGHT	31.27
17826	9101	10/21/13	73955 PRESENTATION SOLUTIONS	5990	PREMIUM BOND PAPER	89.95
17826	9101	10/21/13	73955 PRESENTATION SOLUTIONS	5990	PREMIUM BOND PAPER	200.07
17826	9101	10/21/13	73955 PRESENTATION SOLUTIONS	5990	CL-FILM-300 COOL LAM 25"	279.95
17826	9101	10/21/13	73955 PRESENTATION SOLUTIONS	5990	PO 140300 SHIPPING	25.04
TOTAL CHECK						1,126.20
17827	9101	10/21/13	73989 PROJECT LEAD THE WAY, INC	5121	SSO#3045 SNAP CIRCUIT KIT	636.00
17827	9101	10/21/13	73989 PROJECT LEAD THE WAY, INC	5121	CORNER STONE FULL LENGTH	230.00
17827	9101	10/21/13	73989 PROJECT LEAD THE WAY, INC	5121	CORNER STONE FULL LENGTH	230.00
17827	9101	10/21/13	73989 PROJECT LEAD THE WAY, INC	5121	CORNER STONE FULL LENGTH	69.00
17827	9101	10/21/13	73989 PROJECT LEAD THE WAY, INC	5121	CORNER STONE FULL LENGTH	23.00
17827	9101	10/21/13	73989 PROJECT LEAD THE WAY, INC	5121	ESTIMATED SHIPPING/HANDLI	29.97
TOTAL CHECK						1,217.97

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17828	9101	10/21/13	QUILL CORPORATION	5110	133727 NAME MANILA INDEX	27.00
17828	9101	10/21/13	QUILL CORPORATION	5110	134250 NAME HIGHLIGHTER M	17.70
17828	9101	10/21/13	QUILL CORPORATION	5110	134261 NAME PERMANENT MAR	11.12
17828	9101	10/21/13	QUILL CORPORATION	5110	134291 NAME WASHABLE MARK	47.70
17828	9101	10/21/13	QUILL CORPORATION	5110	134991 NAME STICK PENS, M	2.96
17828	9101	10/21/13	QUILL CORPORATION	5110	134992 NAME STICK PENS, M	2.96
17828	9101	10/21/13	QUILL CORPORATION	5110	134993 NAME STICK PENS, M	4.84
17828	9101	10/21/13	QUILL CORPORATION	5110	135452 NAME BOOK TAPE, 3"	31.56
17828	9101	10/21/13	QUILL CORPORATION	5110	133981 HANGING FILE FOLDE	22.20
TOTAL CHECK						168.04
17829	9101	10/21/13	REALLY GOOD STUFF, INC	5110	160997AEN+GRN FOUR COMPAR	39.99
17829	9101	10/21/13	REALLY GOOD STUFF, INC	5110	305353AEN ABC STAMPS LOWE	35.98
17829	9101	10/21/13	REALLY GOOD STUFF, INC	5110	305411AEN MAGNETIC LOWERC	275.28
17829	9101	10/21/13	REALLY GOOD STUFF, INC	5110	ESTIMATED SHIPPING/HANDLI	-4.34
TOTAL CHECK						346.91
17830	9101	10/21/13	RICHARD SANMIGUEL	5910	FRAMES FOR ART	29.98
17831	9101	10/21/13	SCHOLASTIC, INC	5210	SCHOLASTIC NEWS	2,447.94
17832	9101	10/21/13	SCHOOL SPECIALTY	5110	081775 BIC ATLANTIS EASY	11.99
17833	9101	10/21/13	SCHOOL SPECIALTY	5210	0838812023-W1 SITTON SPEL	1,212.40
17833	9101	10/21/13	SCHOOL SPECIALTY	5210	ESTIMATED SHIPPING/HANDLI	121.24
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	069839 PENCIL ORIOLE PR	13.00
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133737 PORTFOLIO BINDERS,	18.50
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133756 VIEW BINDERS, 3-RI	30.75
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133925 CRAYONS, LARGE, EI	4.70
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134300 MARKERS, WATERBASE	17.88
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134379 PAPER CLIPS, #1, 1	.42
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134810 RAILROAD BOARD, 22	18.64
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	160-1456 PENCIL CRAYOLA	12.96
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134020 NAME COLORED GLUE	10.98
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134307 NAME WATERBASE MAR	15.00
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134416 NAME SCISSORS, 6-1	14.99
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134876 NAME CHART PAD, 24	44.28
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134980 NAME PENCILS, #2	26.92
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	135424 NAME SELF-STICK RE	17.04
17833	9101	10/21/13	SCHOOL SPECIALTY	6450	1/2" VIEW BINDERS BLACK R	45.00
17833	9101	10/21/13	SCHOOL SPECIALTY	5910	133718 THREE RING BINDER	4.58
17833	9101	10/21/13	SCHOOL SPECIALTY	5910	133721 INDEX DIVIDERS - C	3.36
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	L HOOKER SUPPLIES	101.43
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	L HOOKER SUPPLIES	-107.96
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133703 THREE RING BINDER,	19.40
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133715 THREE RING BINDER,	11.45
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133721 INDEX DIVIDERS, MU	8.40
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133820 DESK PAD CALENDAR	5.77
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	133824 LESSON PLAN BOOK	5.13
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134027 GLUE STICK	4.50
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134426 SHEET PROTECTORS	5.97
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134432 HEAVY DUTY STAPLER	11.19
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134685 CONSTRUCTION PAPER	3.25
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134794 DRAWING PAPER, WHI	19.38
17833	9101	10/21/13	SCHOOL SPECIALTY	5110	134810 RAILROAD BOARD, WH	9.32

SPI  
 DATE: 10/17/2013  
 TIME: 11:41:11

MADISON SCHOOL DISTRICT  
 CHECK REGISTER

PAGE NUMBER: 7  
 VENCHK11  
 ACCOUNTING PERIOD: 4/14

FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	134959 PENCIL ERASER	2.28
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	135424 SELF-STICK REMOVAB	2.13
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	135496 RUBBER BANDS	.98
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	084961 MAGNETIC FRACTION	13.99
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	1438680 LAMINATING POUCHE	43.98
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-038074 CLIPBOARD PLASTI	32.25
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-040575 BOOK TAPE 2 IN	14.94
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-075213 CLEAR CONTACT PA	7.98
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-079593 CORRECTION TAPE	5.91
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-084887 PORTFOLIO 2 POCK	4.87
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-084889 FOLDERS LIGHT GR	4.87
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-084936 2X1 5/8IN MAILIN	5.94
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-085046 ENVELOPE KRAFT W	8.60
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-1353957 GLUE STICK .74	10.14
17833	9101	10/21/13	80181 SCHOOL SPECIALTY	5110	9-248962 WHITE CARDSTOCK	8.29
TOTAL CHECK						1,897.02
17834	9101	10/21/13	81702 SECREST WARDLE	3170	ADAIR VS. STATE	87.99
17835	9101	10/21/13	81844 SERVICE LAMP CORP	5980	DISCOUNT TAKEN	-1.88
17835	9101	10/21/13	81844 SERVICE LAMP CORP	5980	LAMPS	77.87
17835	9101	10/21/13	81844 SERVICE LAMP CORP	5980	DISCOUNT TAKEN	-4.62
17835	9101	10/21/13	81844 SERVICE LAMP CORP	5980	LAMPS	154.00
TOTAL CHECK						225.37
17836	9101	10/21/13	85611 STAPLES BUSINESS ADVANTAG	6410	STAPLES® BERBERMAT CHAIRM	134.79
17836	9101	10/21/13	85611 STAPLES BUSINESS ADVANTAG	5110	884279 ONE TOUCH 3 HOLE P	32.99
TOTAL CHECK						167.78
17837	9101	10/21/13	85610 STAPLES CREDIT PLAN	6410	N WHITELEY CHAIR	138.69
17838	9101	10/21/13	89052 THRUN LAW FIRM, P.C.	3170	LEGAL COUNSEL	141.00
17839	9101	10/21/13	89700 TOBIN LAKE SALES	4110	RAIL DRAPES INSTALL	1,300.00
17840	9101	10/21/13	90470 TRANSPORTATION ACCESSORIE	5730	HEADLAMP, WASHER PUMP	57.19
17840	9101	10/21/13	90470 TRANSPORTATION ACCESSORIE	5730	STROBE	101.14
17840	9101	10/21/13	90470 TRANSPORTATION ACCESSORIE	5730	BUS SEAT COVER	84.96
TOTAL CHECK						243.29
17841	9101	10/21/13	91183 UNDERWOOD DISTRIBUTING	6410	NSPIRE CALCULATORS	699.50
17842	9101	10/21/13	92515 VISION PERFORMANCE GROUP	6220	FINAL PMT PAC	25,962.68
17843	9101	10/21/13	93316 WARDS NATURAL SCIENCE	5110	366054-DNA FINGERPRINTING	59.09
17843	9101	10/21/13	93316 WARDS NATURAL SCIENCE	5110	ESTIMATED SHIPPING/HANDLI	12.68
TOTAL CHECK						71.77
17844	9101	10/21/13	10464 ROBYNN WOLF	5110	THE ODYSSEY	24.99
TOTAL FUND						86,152.12
TOTAL REPORT						86,152.12

**Superintendent's Report**  
**October 21, 2013**

- I. The auditors will be present at this meeting to review the 2012-13 fiscal year audit. A copy of the audit is included in this packet and is also on our website. As you can note, it was another good fiscal year.
  
- II. Patty Clark from Midwest Energy will also be present at this meeting. As I know you recall, last month we passed a resolution commending Midwest for its sponsorship of Rachel's Challenge and also for providing some financial support for the "Leader In Me" program that is being started in our elementary school. Patty has asked for an opportunity to have a picture taken with the Board in front of a new sign that we have displayed in the dining room. I have discussed things with Kyle and the plan is to convene the meeting at 6:00 and then proceed directly to the dining room for the picture. As soon as the picture is taken we will proceed to the PAC where the cast of Charlie Brown would like to perform one number from their upcoming musical for you. Then it is back to the Board Room for the audit presentation and the balance of the meeting.
  
- III. Wednesday, October 2<sup>nd</sup> was the official fall count day. The preliminary October head count from the past three years is as follows:

	<u>2011</u>	<u>2012</u>	<u>2013</u>
DK/K	186	194	178
1	122	138	137
2	117	119	132
3	121	116	114
4	135	123	115
5	<u>116</u>	<u>141</u>	<u>123</u>
Total	797	831	799
6	117	131	136
7	115	115	127
8	<u>127</u>	<u>125</u>	<u>110</u>
Total	359	369	373
9	89	126	99
10	98	88	113
11	90	100	87
12	<u>79</u>	<u>78</u>	<u>90</u>
Total	356	392	389
Grand Total	1,512	1,592	1,561

As noted above, the 1,561 is a preliminary number and still has to be adjusted for part-time students, etc. The final number will be slightly different. I also remind you that our State Aid is based on a full time equivalency, or FTE, count, not the head count.

This year's lower enrollment was definitely a surprise. We had based our budget on 1,625 students and, therefore, missed our projection by 64 students. I have never over estimated our enrollment so significantly. A year ago we were also surprised by the 80 student increase, but a surprise of that nature is much easier to deal with from a budget perspective.

It is clearly becoming more and more difficult to project enrollment due to the very significant movement of children from one district to another and from Michigan to other states. We are in the process of tracking where each of the students that were here when school dismissed last June and did not return have gone. It has been about 25 years since we hired an outside firm to give us a five year enrollment projection, but maybe it is time to consider that again. When we last used an outside firm their numbers ended up being far from accurate. Our growth was much more significant than they were projecting, but at that time Schools of Choice had not been in existence very long. I don't know if they have a better way to project that data now or not.

Another related item that could dramatically impact the budget is the new Section 25 language in the School Aid Bill. As I have mentioned before, that legislation was supposed to take effect last year, but was delayed to this year. As a reminder, Section 25 requires that the Foundation Allowance (or State Aid) the State pays on each child move with the child if he/she transfers from one Michigan public school district to another after the official October count. At the most recent Lenawee County Superintendents' meeting we agreed to not request the funds for students that transfer from one of our county districts to another county district. However, the funds will follow students that move to or from an out of county district.

In their "brilliance" the State legislature has now created a system where it is impossible for a school district to calculate its revenue until very late in the school year.

- IV. This is the time of year we consider reopening Schools of Choice for the 2<sup>nd</sup> and 3<sup>rd</sup> trimesters. I know it feels like school just got started, but by the time of your November meeting we will only be about a week away from the 2<sup>nd</sup> trimester. After discussion with the principals we are recommending we open for schools of choice at all grades except 1<sup>st</sup> and 6<sup>th</sup>.

- V. A year ago we purchased a couple of new copy machines and relocated one of the large older machines to a high school work room where we thought it would be able to handle the work load. That has not worked out well. The machine is often out of service and waiting for a repair person. It appears it is time to dispose of the machine. I solicited bids from the two vendors that we typically work with and received the following quotes for a new 60 page per minute machine:

<u>Company</u>	<u>Purchase Price</u>	<u>Cost Per Copy</u>
MT	\$6,600.00	.0032
Perry	\$6,619.44	.0043

The purchase prices are extremely close. However, the cost per copy, which is guaranteed for 5 years, makes MT's bid the best.

- VI. For years I have been concerned about some of the volunteer groups that show up with floats/wagons/trailers for our Homecoming parade. People are standing up on the vehicles, hanging their feet over the sides, etc. They don't seem to realize how easy it would be for someone to fall off, etc. if the vehicle had to accelerate or stop quickly. I certainly do not want to dampen productive school spirit, but I do think it is time to address some of these concerns. A draft of proposed policy is included in this packet for your initial review and for possible adoption at a future meeting.
- VII. I have recently received a request for a lengthy FMLA leave of absence for an employee to care for a family member. The related paperwork just arrived from the doctor on October 18<sup>th</sup> and I have forwarded that information to our attorney for review. I might ask to have this item added to the agenda for this meeting.
- VIII. The ribbon cutting and open house for our new Performing Arts Center went very well. Thanks to each of you for being in attendance. Additional thanks to Rebecca Schwan for coordinating the day's activities and to the teachers that worked with their students to provide the entertainment. It was a great day. A lot of parents and District residents were impressed.
- IX. Your annual Board strategic planning workshop on September 28<sup>th</sup> was certainly productive. I felt a little bad that we were rushed at the end and the parents and students in attendance did not have more time to provide input. We will work to correct that situation in the future. We will also be following up with everyone in attendance as we work on the suggestions made at the workshop. Ryan is leading our follow-up efforts with significant assistance from the administrative team and our school improvement teams.
- X. Our administrative team is continuing to explore the concept of a Year Around or "Balanced School Year" for elementary students whose parents



would prefer that type of an educational opportunity for their children. There are a myriad of issues and logistics that need to be addressed before such an option could become available. We are having some very interesting and productive discussions and we will keep you informed as the discussions continue.

- XI. Already this fall we have great things to celebrate –
- The elementary and middle schools were again both recognized as Reward Schools by the Michigan Department of Education for Beating the Odds.
  - The Mackinac Center's 2013 Performance Report Card ranks each of our three buildings as the highest performing schools in Lenawee County (and among the top 85% in the State).
  - The HS Band earned a #1 ranking at the recent MSBO competition.
  - Both the women's and men's cross country teams won their respective TCC League Championships.

The new school year is off to a great start!

Jim Hartley  
Superintendent

## Board Report

Kristin Earles, Principal

Madison High School

October 21, 2013

- I. September 27<sup>th</sup> Early Release– During our most recent early release day, we continued our work with Writing Across The Curriculum. Angela Tedora and Mary Lesko led our PD time, while Robynn Wolf, Mandy Horwath, & Shannon Mound presented to the Middle School Staff. I am very appreciative of the expertise and leadership these ladies are providing our staff. I am already starting to see our teachers implementing writing strategies in their classrooms.
- II. NWEA Testing – The high school recently completed Science NWEA testing for all students in 9<sup>th</sup> and 10<sup>th</sup> grades. In addition, we also tested all new 9<sup>th</sup> & 10<sup>th</sup> grade students in Reading and Math.
- III. 9<sup>th</sup> Grade MEAP – Our 9<sup>th</sup> grade students took the Social Studies MEAP this past Wednesday.
- 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! On Saturday, Oct 12<sup>th</sup> they competed at the MSBOA Marching and earned a division “1” rating!! We are so proud of their accomplishments!
- V. College Application Week – Madison High School has been selected to participate in College Application Week Nov 4<sup>th</sup> – 8<sup>th</sup>. The goal will be to make sure that all of our seniors have either completed the application process to at least one college/university, or have a clear plan for entering the workforce or military. This is a great opportunity for our students.
- VI. Rachel’s Challenge – Our 9<sup>th</sup> – 11<sup>th</sup> graders listened to the Rachel’s Challenge presentation on Tuesday, Oct 1<sup>st</sup>. Rachel Scott was the first victim of the Columbine High School Shootings and her family has dedicated themselves to carrying on her desire to make the world a more positive place. Afterwards, we had the opportunity to select approximately 60 students to participate in a leadership training with the goal of establishing a FOR (Friends of Rachel) Club at Madison High School. These students appear to be pretty excited about having a positive impact on Madison High School.
- VII. Homecoming – As I mentioned in last month’s board report, we had planned to tweak our homecoming festivities to help minimize the amount of negativity that often surrounds Homecoming week. Unfortunately, some of our student leaders misinformed their classmates about some of these changes and acted in a manner that was very disrespectful and inappropriate. The good news is that the proposed changes were well received by most of our student body and I believe we had one of our most spirited homecomings ever! As discussed at our district-wide strategic planning session, we will continue to work at fostering positive student leadership.

## **Upcoming Events**

“Breaking the Grey” Assembly – October 21<sup>st</sup> (8am-9am)

PT Conferences – Wednesday 10/23 (2pm – 7pm)

Practice ACT Test for juniors – Wednesday 10/23 (am)

Hats off to Veterans – Friday 10/25

Early Release PD – Friday 11/8

Madison Middle School  
Brad Anschuetz, Principal  
October 21, 2013  
Board Report

I. If you recall, the price of \$575 per student was set for the eighth grade class trip to Chicago. This price is based on 75 students attending. There are currently 59 students that made an initial payment to attend the trip. Our eighth grade team is optimistic that we can recruit 16 more students. We are looking to speak to families directly to discuss financial payment plans that are tailored to individual needs. The price per student includes all meals, travel, exhibit fees, and room accommodations. The travel dates are March 26 – 28, 2014.

II. For the past five years, the second and third week of October marks the time for MEAP assessment. This is a very demanding two weeks for our students and faculty. During the first week students take the assessment for Reading Part I and Reading Part II on consecutive days. The seventh graders are then required to take a writing test on the third consecutive day. This writing test takes an average of four hours for most of our students! 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. During the second week on Tuesday, all students are assessed on Mathematics (try finding 372 calculators for all students to take the MEAP test at the same time)! On Wednesday, students take Science (8<sup>th</sup> grade), Writing Part 2 (7<sup>th</sup> grade), and Social Studies (6<sup>th</sup> grade). The whole entire school has to take a different MEAP test, given their grade level, at the same time. Students that give their best effort on all parts of the MEAP will earn the right to attend the next Forum Friday. The true measure of success on the MEAP is the idea of giving your best effort. To do this for five days over the course of two weeks is a very draining and exhausting task. Our students and faculty are to be commended for their commitment to be the best we can be.

III. Over the last five years Madison Middle School, along with the HS and Elementary, is continuously recognized for outstanding student achievement. Recently the Mackinac Center for Research group published a report that listed Madison Middle School as one of top 100 schools in the state of Michigan (95<sup>th</sup>). We were the only school in Lenawee County to make the top 100 list. All three of our schools ranked the highest in the county on this published report. Included is the link to this report for your review.

<http://www.mackinac.org/depts/epi/performance.aspx?count=100&report=3&CCode1=All+Counties&DSearch1=&DCode1=All+Districts&SSearch1=&SCode1=All+Schools&year=2009-2012&locale=All&type=All&sort=Overall+CAP+Score>

IV. There are five School Improvement goals set this year for Madison Middle School. These goals focus on improving reading, math, writing, social studies, and science achievement. The School Improvement Plan has been placed on our website for stakeholder review. There is also a one page summary of these goals available for review. This one page summary is meant to be user-friendly for a quick reference.

V. Our enrollment numbers are as follows: 6<sup>th</sup> – 135; 7<sup>th</sup> – 127; 8<sup>th</sup> – 110, for a total of 372 middle school students. From the fall of 2004 - 2008 the five year enrollment average was 333 students. As another comparison, there were 339 students enrolled at Madison Middle School on November 4<sup>th</sup>, 2009. Last year, at this time, there were 371 students enrolled. These enrollment numbers are significant considering the economic

climate we live in. I believe that our enrollment is beginning to stabilize after five years of consistent moderate growth.

VI. Mr. Ryan Rowe arranged with Midwest Energy for our 7<sup>th</sup> - 11<sup>th</sup> grade classes to attend the program titled *Rachel's Challenge* in our new Performing Arts Center. This was a very powerful program. Our students spoke very highly of the message. It is amazing that most of our middle level students have never heard of Columbine, they are too young. One of the quotes shared that day from Rachel's diary was, "I refuse to be labeled average". Another quote noted were the words of Martin Luther King. He pointed out, "You cannot drive out darkness with darkness." These quotes are samples of the powerful message shared by the speaker. With October being anti-bullying month, Mrs. Sotelo is building on the *Rachel's Challenge* presentation to start a **Friends of Rachel** (F.O.R.) student task force to keep the message of tolerance and respect in the forefront of our student body all year long.

VII. Furthermore, students in grades 6-12 will have the opportunity to listen to a presentation entitled, "*Break the Grey*," on Monday, October 21st.

"Break the Grey is a non-profit organization that helps to define life for America's youth through the public school system by holding assemblies and concerts to assist students in positive character development. Break the Grey's purpose is to help students avoid the dangers of poor choices by offering high energy interactive assemblies that include skits, multimedia, speaking and music that will keep students on the edge of their seats. Students are given challenging presentations on subjects such as character, choices and consequences, drug and alcohol abuse awareness, self esteem, vision, goal setting, suicide prevention and bullying."

The link below provides a preview of the presentation. This speaker is being brought to the Lenawee County area through private and non-profit funding resources. There are 11 schools in the county scheduled to hear this presentation.

### [Break the Grey Overview](#)

VIII. Hispanic Heritage Month Celebration



These Madison students attended the 26th annual Lenawee County Hispanic Community luncheon as a part of the kickoff celebration for Hispanic History Month on September 16. The students heard from speaker Marcelina Trevino-Savala who presented the Enumeration Project.

October 21, 2013  
Board Report  
Madison Elementary  
Nate Pechaitis, Linda Kaufman

### **1. “Beating the Odds School” 2012 -13**

Once again, Madison Elementary has been labeled as a “Rewards School,” as well as a “Beating the Odds school.” This is a true testament to the work, care and personal attention our faculty and staff puts into their jobs on a daily basis. It is nice to be recognized for the collaborative efforts of students, faculty, staff and families. We have very high expectations, and we appreciate everyone’s hard work and their daily commitment to help everyone to be successful.

### **2. September 27 Early Release**

Mellissa Wilson from the LISD led our staff in a professional development workshop to continue our focus on our school improvement math goal of differentiation and student engagement. Mellissa presented the Daily Math model/structure for facilitating both differentiated and engaging instruction. She provided our staff with a way to overcome some of our biggest challenges in mathematics. We will continue this process with Mellissa throughout the year. She will be continuing where she left off when she joins us again later this year.

### **3. NWEA & AIMSweb Assessments**

The elementary successfully completed beginning of the year universal screening and NWEA testing for students new to Madison. Each grade level has held their first data meetings to look at the student assessment data. From this, we have designed and planned a system of multiple tiers of support. From differentiated small groups in the classroom to Team Time and our intensive interventions, we are working hard to provide the most targeted plan of instruction for each of our students.

### **4. Great Start Readiness Program – Four Year Olds**

September 23<sup>rd</sup> was the first day of the school year for our four year olds. The program is full, with a total of 36 students!

### **5. MEAP**

We have just completed the scheduled dates for the MEAP test. We have just a few make-ups to complete. 3<sup>rd</sup>-5<sup>th</sup> grades participate in the Reading and Mathematics MEAP. In addition to the Reading and Mathematics, 4<sup>th</sup> grade has two days of Writing, and 5<sup>th</sup> grade has one day of Science. Our entire faculty and student body put in a great deal of effort to ensure a successful outcome. Students taking the test were made aware of their goals. Our early elementary teachers and students also helped to encourage our upper elementary by providing healthy snacks, words of encouragement, and even coffee and tea for our staff.

### **7. The Leader in Me**

Mr. Ryan Rowe has worked with Midwest Energy to provide Madison Elementary School with a grant for bully prevention. We will be using the funds to help support the

piloting of *The Leader in Me* program in our 4<sup>th</sup> grade. Currently, our 4<sup>th</sup> grade teachers are participating in a book study. We have used the funds to purchase five pilot kits to begin implementing *The Leader in Me*. This program is based on Franklin Covey's *7 Habits of Highly Effective People*. We hope to address two challenges, bullying and leadership. We will provide updates to you each step of the way.

### **Upcoming Events**

Tuesday, October 22	Love and Logic Parent Classes
Thursday, October 24	P.A.T.T. Fall Family Fun Night
Friday, October 25	Pajama Rama (Lenawee County homeless children)
Monday, November 4	Family Math Night Thomasina Turkey Collection begins!
Tuesday, November 5	TLC Financial Literacy Program (banking) begins!
Friday, November 8	Early Release Professional Development
Thursday, November 14	Fire Safety (provided by Madison Township Firefighters)

Madison Lenawee's Child/Family Resource Room

Board Report

October 2013

**\*Play Groups:**

Monday – Thursday 8:45-10:30am

The focus for the 0-5 groups this month is “Class Expectations, procedures, *All Teddy Bear Picnic, Natural Beauty, Nature walks, Recycling, Community Helpers, Fun on the Farm, and Pumpkins/Halloween*”. *Counting, Sorting, alphabets, patterns and sequencing is mixed through all of these themes. Gross and fine motor skills are integrated in all the lessons. Will start scheduling home visits for those who need extra support.*

Kindergarten Readiness is on Friday for 4 & 5 year olds from 9:00 to 10:30 am and will start Sept. 13<sup>th</sup>.

The 4 & 5 year old groups have focused on counting, sorting, sequencing, art/science projects, phonics dance, writing their names – first and last, alphabet knowledge and writing and numeration.

Playgroup Attendance: Sept. 107 total - October attendance for half of the month is 92

**\*Family Contacts:**

Play Group families received the following information by email and/or flyers this month:

- \*Lenawee Great Start Newsletter, Sept. and Oct. for community events.
- \*Early Childhood Parents make the difference! Newsletters
- \*Free community events in Lenawee and at the U of M Natural Science Library. The resources of the Great Start calendar online.
- \*Weekly updates of playgroup information
- \* Reading, math, science extra activities and resources for parents during summer resources and extra after school activities.
- \*School Schedule for playgroup
- \*Lending Library up and going had a few families participate in this so far.
- \*Getting clothes and school supplies to parents that are in need.
- \*Trying to help families that are in need of transportation to come to playgroup and the need for home visits.
- \*Grade Level Breakfast
- \*Love and Logic Workshop dates are Oct. 22, 29, Nov. 5, 12 and 19 in the Elementary Library
- \*Early Childhood Series Workshops at Porter
- \*Hidden Lake Garden Field Trip

**\*Donations:** More clothes and books.

**\*Meetings:**

Monthly Lenawee's Child meeting at LISD  
PATT meeting  
Math night meeting  
Professional Development and 21<sup>st</sup> Century technology online class

**\*Resource Room:**

- \*Book Swap is still available throughout the year and they all have been leveled with AR and points marked on them.
- \*Lending Library added to it and has handouts for parents of all the resources we have to lend out.
- \*Materials to help students become proficient in areas that they are struggling in to give them some extra resources for at home.
- \*2nd graders helping save my planet through project base learning on real life situations.
- \*reading strategies and help with spelling strategies

**\*WLEN/The Daily Telegram:** Weekly notices are sent to all staff for event information, press releases, photo opportunity requests, and actual photos I can send in for publication. Madison District events are emailed for submission weekly on Wednesday afternoons. Photographers from the Telegram are sent weekly requests to attend the various district events to include photos in the hard copy of the Telegram or at lenconnect.com. This month submissions were of the weekly building events, playgroup schedule, GSRP 4 year old program, Performing Arts Center Grand opening, musical auditions, 40 book challenge from 6<sup>th</sup> graders and teachers, Hershey Day pictures, Homecoming, Pink cancer awareness night, pictures of Anna Marie Anzalone (attorney at law) speaking to Mrs. Plum's class, Band Booster's Poinsettia's sale, College night, MEAP, Sensory Friendly Films at AMC theaters, the Madison Mexican dancers picture at Family Fall Fiesta, and Madison playgroup's pictures from the field trip to Hidden Lake Gardens.



**\*Trojan Talk and Monthly Newsletter:** Playgroup, Love and Logic workshop registration, Resource room, Lending Library and Book Swap articles.

Tricia Moyer-Fowler  
Parent Educator, Madison Elementary

## Cafeteria Report

October 21, 2013

2013/14	July/Aug	Sept
<b><u>Revenue</u></b>		
Breakfast	\$0.00	\$645.20
Lunch & Ala Cart	\$0.00	\$15,499.15
Juice Machine	\$0.00	\$0.00
State Matching Funds	\$0.00	\$0.00
Interest & Rebates	\$127.00	\$55.53
Lunch & Breakfast Reimb	\$0.00	\$70,105.81
<b><u>Total</u></b>	<b><u>\$127.00</u></b>	<b><u>\$86,305.69</u></b>
<b><u>Expenses</u></b>		
Payroll	\$2,448.34	\$14,482.00
Retirement	\$491.79	\$3,358.79
F.I.C.A.	\$187.30	\$1,107.87
Health Ins.	\$800.00	\$800.00
Food	\$0.00	\$33,648.38
Uniforms	\$1,235.00	\$0.00
Utilities	\$0.00	\$0.00
Equipment	\$0.00	\$594.56
Supplies	\$0.00	\$3,178.57
Sales Tax	\$0.00	\$125.00
Repairs	\$0.00	\$0.00
Misc./Dues/Fees/Indirect	\$2,714.00	\$45.00
Juice	\$0.00	\$0.00
<b><u>Total</u></b>	<b><u>\$7,876.43</u></b>	<b><u>\$57,340.17</u></b>
Monthly Loss/ Gain	(\$7,749.43)	\$28,965.52
Year To Date	(7,749.43)	21,216.09

**MADISON SCHOOL DISTRICT**  
**FINANCIAL REPORT**  
**WITH SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2013**

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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, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions 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. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the

Board of Education  
Madison School District  
Adrian, Michigan

aggregate remaining fund information of the Madison School District as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As described in Note 1 to the financial statements, the Madison School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statements No. 63 and 65 as of July 1, 2012. Our opinion is not modified with respect to this matter.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-12 and 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted 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 is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2013 on our consideration of Madison School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madison School District's internal control over financial reporting and compliance

Board of Education  
Madison School District  
Adrian, Michigan

The accompanying schedule of expenditures of federal awards, identified in the table of contents as Other Reporting Required by Government Auditing Standards, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Madison School District. This supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 23, 2013



# **MADISON SCHOOL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2013**

This section of Madison School District's annual financial report presents our discussion and analysis of the School District's financial performance during the year ended June 30, 2013. Please read it in conjunction with the School District's financial statements, which immediately follow this section.

### **Using this Annual Report**

This annual report consists of a series of financial statements and notes to those financial statements. These statements are organized so the reader can understand Madison School District's financial operations. The government-wide financial statements provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements look at the School District's operations in more detail than the government-wide financial statements by providing information about the School District's most significant funds - the General Fund, Capital Projects Fund, Sinking Fund, Debt Retirement Fund - with all other funds presented in one column as nonmajor funds. The remaining statement, the statement of fiduciary net position, presents financial information about activities for which the School District acts solely as an agent for the benefit of students and parents.

Management's Discussion and Analysis (MD&A)  
(Required Supplemental Information)

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to the Basic Financial Statements

Budgetary Information for Major Funds  
(Required Supplemental Information)

Other Supplemental Information

Other Reporting Required by Government Auditing Standards

# **MADISON SCHOOL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013**

### ***Reporting the School District as a Whole - Government-wide Financial Statements***

One of the most important questions asked about the School District is, "As a whole, what is the School District's financial condition as a result of the year's activities?" The statement of net position and the statement of activities, which appear first in the School District's financial statements, report information on the School District as a whole and its activities in a way that helps you answer this question. These statements are prepared to include all assets, deferred inflow of resources, liabilities, and deferred outflow of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid. These two statements report the School District's net position - the difference between assets, deferred outflow of resources, liabilities, and deferred inflow of resources as reported in the statement of net position - as one way to measure the School District's financial health or financial position. Over time, increases or decreases in the School District's net position - as reported in the statement of activities - are indicators of whether its financial health is improving or deteriorating. The relationship between revenue and expenses is the School District's operating results. However, the School District's mission is to, in cooperation with our community, enable each student to develop his or her full potential to be successful in an ever changing world. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools, to assess the overall health of the School District.

The statement of net position and the statement of activities report the governmental activities for the School District, which encompass all of the School District's services, including instruction, support services, community services, athletics, food services, enrichment, debt retirement, and internal services. Property taxes, unrestricted state aid (foundation allowance revenue), and state and federal grants finance most of these activities.

### ***Reporting the School District's Most Significant Funds - Fund Financial Statements***

The School District's fund financial statements provide detailed information about the most significant funds - not the School District as a whole. Some funds are required to be established by state law and by bond covenants. However, the School District may establish other funds to help it control and manage money for particular purposes (the Food Services and Capital Projects Funds are examples) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as bond-funded construction funds used for voter-approved capital projects). The governmental funds of the School District use the following accounting approach:

# **MADISON SCHOOL DISTRICT**

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013**

- **Governmental Funds** - All of the School District's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the operations of the School District and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds in a separate reconciliation schedule.

### ***The School District as Trustee - Reporting the School District's Fiduciary Responsibilities***

The School District is the trustee, or fiduciary, for its student activity funds. All of the School District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

### **The School District as a Whole**

Recall that the statement of net position provides the perspective of the School District as a whole. Table I provides a summary of the School District's net position as of June 30, 2013 and 2012:

(See next page)

# MADISON SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013

TABLE I

	Governmental Activities	
	June 30	
	2013	2012
	(in millions)	
<b>Assets</b>		
Current and other assets	\$ 6.5	\$ 9.8
Capital assets, net	17.2	13.6
Total assets	<u>23.7</u>	<u>23.4</u>
<b>Deferred Outflow of Resources</b>		
Debt refunding deferred charges	0.04	0.0
Combined Outflow of Resources	<u>23.7</u>	<u>23.4</u>
<b>Liabilities</b>		
Current and noncurrent due within one year	2.0	2.4
Noncurrent due in more than one year	3.5	3.6
Total liabilities	<u>5.5</u>	<u>6.0</u>
<b>Net Position</b>		
Invested in capital assets - Net of related debt	13.6	9.7
Restricted	0.4	3.7
Unrestricted	4.2	4.0
Total net position	<u>\$ 18.2</u>	<u>\$ 17.4</u>

The above analysis focuses on the net position (Table 1). The change in net position (Table 2) of the School District's governmental activities is discussed below. The School District's net position was \$18.2 million at June 30, 2013. The investment in capital assets, net of related debt, reflects a balance of \$13.6 million. This figure compares the original cost less depreciation of the School District's capital assets to long-term debt used to finance the acquisition of those assets. Most of the debt will be repaid from voter-approved property taxes collected as the debt service comes due. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School District's ability to use that net position for day-to-day operations. The remaining amount of net position, \$4.2 million, was unrestricted.

The \$4.2 million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. The unrestricted net position balance enables the School District to meet working capital and cash flow requirements as well as to provide for future uncertainties. The operating results of the General Fund will have a significant impact on the change in unrestricted net position from year to year.

The results of this year's operations for the School District as a whole are reported in the statement of activities (Table 2), which shows the changes in net position for the fiscal years ended June 30, 2013 and 2012.

# MADISON SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013

TABLE 2

	Governmental Activities	
	2013	2012
	(in millions)	
Revenue		
Program revenue:		
Charges for services	\$ 0.2	\$ 0.2
Operating grants and contributions	1.9	1.9
General revenue:		
Property taxes	3.2	2.8
State foundation allowance	11.1	10.1
Other	0.6	0.4
Total revenue	<u>17.0</u>	<u>15.4</u>
Functions/Program Expenses		
Instruction	9.8	9.7
Support services	4.6	3.6
Food services	0.7	0.7
Athletics	0.3	0.3
Interest on long-term debt	0.2	0.2
Depreciation (unallocated)	0.6	0.5
Total functions/program expenses	<u>16.2</u>	<u>15.0</u>
(Decrease) Increase in Net Position	0.8	0.4
Net Position - Beginning of year	<u>17.4</u>	<u>17.0</u>
Net Position - End of year	<u>\$ 18.2</u>	<u>\$ 17.4</u>

As reported in the statement of activities, the cost of all of our governmental activities this year was \$16.2 million. Certain activities were partially funded from those who paid for goods and services from those programs, \$0.2 million, or by other governments and organizations that subsidized certain programs with grants and contributions, \$1.9 million. We paid for the remaining "public benefit" portion of our governmental activities with \$3.2 million in taxes, \$11.1 million in state foundation allowance, and with our other revenue (i.e., interest and general entitlements) of \$0.6 million. Overall, the amount of revenue from funding sources exceeded the cost of activities by \$0.8 million, resulting in a corresponding increase in net position.

# **MADISON SCHOOL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013**

As discussed above, the net cost shows the financial burden that was placed on the state and the School District's taxpayers by each of these functions. Since property taxes for operations and unrestricted state aid constitute the vast majority of the School District's operating revenue sources, the Board of Education and administration must annually evaluate the needs of the School District and balance those needs with available funding resources.

### **The School District's Funds**

As we noted earlier, the School District uses funds to help it control and manage money for particular purposes. Reviewing our various funds helps the reader consider whether the School District is being accountable for the resources taxpayers and others provide to it and may provide more insight into the School District's overall financial health.

As of June 30, 2013, the governmental funds reported a combined fund balance of \$4.5 million, which is a decrease of \$3.1 million from last year. The primary reasons for the decrease are as follows:

- In the General Fund, our principal operating fund, the fund balance increased by \$0.15 million to \$4.2 million. This amount helps to provide for cash flow needs, particularly during the month of September when there are no state aid receipts, and also during the several months of the year when we experience minimal local tax receipts.
- The overall decrease in governmental funds was mainly due to the excess of capital expenditures over property tax and investment revenues in the Capital Projects and Sinking Funds.

The General Fund balance is available to fund costs related to allowable school operating purposes.

Our Other Nonmajor Fund grew compared to prior years, showing a net increase of approximately \$65,000 due to an increase in the level of federal revenue received.

Combined, the Debt Service Funds showed a fund balance decrease of approximately \$13,000. This decrease is due primarily to a loss in property tax revenue as a result of declining property values. Millage rates are determined annually to ensure that the School District accumulates sufficient resources to pay annual bond issue-related debt service. Debt Service fund balances are reserved since they can only be used to pay debt service obligations.

# **MADISON SCHOOL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013**

### **General Fund Budgetary Highlights**

By state law, the Madison School District Board of Education must approve a balanced budget, effective July 1 of each year. At the same time, the State Legislature's fiscal year does not begin until October 1 of the same year.

Over the course of the year, the School District must revise its budget as additional information, including changes in student enrollment, unanticipated costs, and state funding changes, become available. These revisions, known as budget adjustments, are again required by state law to ensure that expenditures do not exceed the Board's authorized budget.

The School District made budget amendments during the 2012-2013 year, the final of which was approved by the Board of Education on June 17, 2013. A schedule showing the School District's original and final budget amounts compared to actual amounts is provided in the required supplemental information in these financial statements.

Budgeted revenue increased \$0.5 million as a result of an unanticipated increase in foundation allowance payments due to the actual student enrollment being greater than original estimates, the addition of Best Practice Incentive Funds, and an increase in federal grant awards.

Budgeted expenditures were also increased \$0.15 million to account for changes in costs of basic programs and supporting services to serve the additional students.

The School District's final actual fund balance was approximately \$451,000 higher than the final budget.

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

As of June 30, 2013, the School District had \$17.2 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment. This amount represents a net increase (including additions, disposals, and depreciation) of approximately \$3.6 million from last year.

# MADISON SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013

	2013	2012
Land	\$ 912,065	\$ 912,065
Construction in process	4,085,994	158,060
Buildings and building improvements	15,826,378	15,826,378
Buses and other vehicles	667,509	638,200
Furniture and equipment	3,676,446	3,520,238
Total capital assets	25,168,392	21,054,941
Less: accumulated depreciation	7,944,956	7,445,249
Net capital assets	\$ 17,223,436	\$ 13,609,692

This year's net additions of \$3.6 million included computer and other technology related equipment, kitchen equipment, a bus and construction of a new center for the performing arts. No new debt was issued for these additions.

Major capital projects planned for the 2013-2014 fiscal year include the completion of the Performing Arts Center and the renovation of the elementary gymnasium. More detailed information about our capital assets is presented in the notes to the financial statements.

### Debt

At the end of this year, the School District had \$3.6 million in bonds and loans outstanding versus \$3.9 million in the previous year - a decrease of 7 percent. Those bonds and loans consisted of the following:

	2013	2012
General obligation bonds	\$ 3,600,000	\$ 3,890,000
Loans	-	8,519
Total bonds and loans	\$ 3,600,000	\$ 3,898,519

The School District's general obligation bond rating continues to be A+. The state limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. The School District's outstanding unqualified general obligation debt of \$3.6 million is below this statutorily imposed limit of 15 percent (\$25.9 million) of the assessed value of all taxable property within the School District's boundaries.

Other obligations include accrued vacation pay and sick leave. We present more detailed information about our long-term liabilities in the notes to the financial statements.



# **MADISON SCHOOL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2013**

### **Economic Factors and Next Year's Budgets and Rates**

The following factors will affect the School District in the future and were considered in preparing the School District's budget for the 2013-14 fiscal year:

One of the most important factors affecting the budget is our student enrollment. The other is the state foundation revenue determined by multiplying the blended student count by the per pupil foundation allowance. The 2013-14 budget was adopted in June 2013, based on the estimated number of students who would be enrolled in September 2013. At that time we anticipated the fall student count would be consistent with what was used in creating the 2012-13 budget. Subsequent to the original budget adoption the enrollment increased significantly more than was earlier projected. In an effort to sustain student enrollment and maximize funding from the state, Madison School District continues to provide opportunities to students through Schools of Choice.

The State School Aid Act for 2013-14 maintains the foundation grant for each student in the Madison School District at \$7,848, with the reduction of \$470 per student from the foundation level of the 2010-11 fiscal year remaining in place. Due to the state's overall economic decline, Michigan school districts have been allocated funding at less than inflationary increases over the past nine years. Statewide job losses, reductions in consumer spending, and reductions in property values resulted in lower revenue from income, sales, and property taxes. In 2011 the Governor and State Legislature decided to fund K-16 public education from the School Aid Fund, which had previously only been used to fund K-12 public education. That decision further reduced the funding available to K-12 public schools from its primary revenue source, the State of Michigan. Additionally, the School District has been challenged by increased fixed costs such as retirement and health care.

Prudent fiscal responsibility and cost containment remain critical to the School District's ability to effectively operate in this volatile and difficult economic climate. Over the past five years, the School District has made a series of budget adjustments to protect its financial future. The School District continues to explore avenues that allow it to reduce costs by restructuring its delivery of services. To balance the 2013-14 budget, an estimated \$0.5 million contribution from fund balance will be utilized to eliminate reductions in programs and services for our students.

### **Contacting the School District's Management**

This financial report will provide the School District's citizens, parents, and investors with a general overview of the School District's finances, and demonstrate the School District's accountability for the money it receives. If you have any questions about this report, or need additional information, please contact the Madison School District Superintendent's office.

# MADISON SCHOOL DISTRICT

## STATEMENT OF NET POSITION June 30, 2013

	Governmental Activities
<b>ASSETS:</b>	
Cash and cash equivalents (Note 3)	\$ 4,642,717
Accounts receivable (Note 4)	7,220
Due from other governmental units (Note 4)	1,824,744
Inventories	11,050
Capital assets, net (Note 5)	<u>17,223,436</u>
TOTAL ASSETS	<u>23,709,167</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>	
Debt refunding deferred charges	<u>40,191</u>
COMBINED ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>23,749,358</u>
<b>LIABILITIES:</b>	
Accounts payable	\$ 561,596
Accrued expenses	504,356
Accrued salaries and withholding	847,633
Unearned revenue	27,844
Accrued Interest	23,034
Noncurrent liabilities	
Due within one year	134,380
Due in more than one year	<u>3,495,280</u>
TOTAL LIABILITIES	<u>5,594,123</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	13,623,436
Nonspendable - inventories	11,050
Restricted for construction/repairs	48,856
Restricted for debt service	2,879
Restricted for food services	309,888
Unrestricted	<u>4,159,126</u>
TOTAL NET POSITION	<u>\$ 18,155,235</u>

See auditors' report and accompanying notes to financial statements.

# MADISON SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES Year Ended June 30, 2013

FUNCTIONS/PROGRAMS	Program Revenues			Governmental
	Expenses	Charges for Services	Operating Grants	Activities Net (Expense) Revenue and Changes in Net Position
Governmental Activities:				
Instruction and instructional support	\$ 9,836,188	\$ -	\$ 1,237,469	\$ (8,598,719)
Support services	4,618,922	-	-	(4,618,922)
Food services	735,284	123,081	676,293	64,090
Athletics	305,286	46,689	-	(258,597)
Interest on long-term debt	188,400	-	-	(188,400)
Depreciation (Unallocated)	555,357	-	-	(555,357)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 16,239,437</b>	<b>\$ 169,770</b>	<b>\$ 1,913,762</b>	<b>(14,155,905)</b>
<b>GENERAL REVENUES:</b>				
Taxes				
Property taxes, levied for general operations				2,740,253
Property taxes, levied for debt service				282,372
Property taxes, levied for construction/repairs				164,044
State of Michigan aid, unrestricted				11,147,029
State of Michigan aid, restricted				8,925
Interest and investment earnings				32,759
Other				545,633
			Total general revenues	14,921,015
<b>CHANGE IN NET POSITION</b>				
Net position:				765,110
Beginning of year				17,390,125
End of year				\$ 18,155,235

See auditors' report and accompanying notes to financial statements.

**MADISON SCHOOL DISTRICT**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2013**

	General	Capital Projects Fund	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Fund	Total Governmental Funds
<b>Assets</b>						
Cash and investments (Note 3)	\$ 4,091,789	\$ 19,119	\$ 643	\$ 173,433	\$ 357,733	\$ 4,642,717
Accounts receivable (Note 4)	5,072	-	-	-	2,148	7,220
Due from other funds	192,662	-	2,236	1,304	-	196,202
Due from other governmental units (Note 4)	1,824,744	-	-	-	-	1,824,744
Inventories	-	-	-	-	11,050	11,050
<b>TOTAL ASSETS</b>	<b>\$ 6,114,267</b>	<b>\$ 19,119</b>	<b>\$ 2,879</b>	<b>\$ 174,737</b>	<b>\$ 370,931</b>	<b>\$ 6,681,933</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 561,596	\$ -	\$ -	\$ -	\$ -	\$ 561,596
Due to other funds	3,540	-	-	145,000	47,662	196,202
Accrued expenses	504,356	-	-	-	-	504,356
Salaries payable	847,633	-	-	-	-	847,633
Unearned revenue	25,518	-	-	-	2,331	27,849
<b>TOTAL LIABILITIES</b>	<b>1,942,643</b>	<b>-</b>	<b>-</b>	<b>145,000</b>	<b>49,993</b>	<b>2,137,636</b>
<b>Fund Balances</b>						
Nonspendable - inventory	-	-	-	-	11,050	11,050
Restricted - debt retirement	-	-	2,879	-	-	2,879
Restricted - construction/repairs/renovations	-	19,119	-	29,737	-	48,856
Restricted, food services	-	-	-	-	309,888	309,888
Assigned, subsequent year budget shortfall	495,903	-	-	-	-	495,903
Assigned, elementary gym renovation	180,000	-	-	-	-	180,000
Unassigned	3,495,721	-	-	-	-	3,495,721
<b>TOTAL FUND BALANCES</b>	<b>4,171,624</b>	<b>19,119</b>	<b>2,879</b>	<b>29,737</b>	<b>320,938</b>	<b>4,544,297</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,114,267</b>	<b>\$ 19,119</b>	<b>\$ 2,879</b>	<b>\$ 174,737</b>	<b>\$ 370,931</b>	<b>\$ 6,681,933</b>

See auditors' report and accompanying notes to financial statements.

**MADISON SCHOOL DISTRICT**

**RECONCILIATION OF GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
June 30, 2013**

Total Governmental Fund Balances		\$	4,544,302
Amounts reported for governmental activities in the statements of net position 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		\$	25,168,392 <u>(7,944,956)</u>
			17,223,436
Long-term liabilities are not due and payable in the current period and are not reported in the fund; Bonds payable Compensated absenses			(3,600,000) (29,660)
Bond issuance costs reported as an expenditure in the governmental fund financial statements are capitalized in the government-wide financial statements			40,191
Accrued interest is not included as a liability in governmental funds			<u>(23,034)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	<u>18,155,235</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, 2013**

	General	Capital Projects Fund	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Fund	Totals
<b>Revenues</b>						
Local sources	\$ 2,953,930	\$ 65,418	\$ 282,386	\$ 164,624	\$ 123,081	\$ 3,589,439
State sources	11,147,029	-	8,925	-	22,138	11,178,092
Federal sources	367,966	-	-	-	654,155	1,022,121
Interdistrict sources	869,503	-	-	-	-	869,503
Miscellaneous	344,728	-	-	-	664	345,392
<b>TOTAL REVENUES</b>	<b>15,683,156</b>	<b>65,418</b>	<b>291,311</b>	<b>164,624</b>	<b>800,038</b>	<b>17,004,547</b>
<b>Expenditures</b>						
Current:						
Instruction and instructional support services	10,998,907	-	-	-	-	10,998,907
Supporting services	4,535,410	-	-	-	735,284	5,270,694
Capital Projects						
Building construction	-	3,415,336	-	125	-	3,415,461
Debt Service:						
Principal repayment	-	-	298,519	-	-	298,519
Interest and other expenses	-	-	150,656	-	-	150,656
<b>TOTAL EXPENDITURES</b>	<b>15,534,317</b>	<b>3,415,336</b>	<b>449,175</b>	<b>125</b>	<b>735,284</b>	<b>20,134,237</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>148,839</b>	<b>(3,349,918)</b>	<b>(157,864)</b>	<b>164,499</b>	<b>64,754</b>	<b>(3,129,690)</b>
<b>Other Financing Sources (Uses)</b>						
Fund Modification	-	-	145,000	(145,000)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>145,000</b>	<b>(145,000)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>148,839</b>	<b>(3,349,918)</b>	<b>(12,864)</b>	<b>19,499</b>	<b>64,754</b>	<b>(3,129,690)</b>
<b>Fund Balances - Beginning of year</b>	<b>4,022,790</b>	<b>3,369,037</b>	<b>15,743</b>	<b>10,238</b>	<b>256,184</b>	<b>7,673,992</b>
<b>Fund Balances - End of year</b>	<b>\$ 4,171,629</b>	<b>\$ 19,119</b>	<b>\$ 2,879</b>	<b>\$ 29,737</b>	<b>\$ 320,938</b>	<b>\$ 4,544,302</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, 2013**

<b>Net Change in Fund Balances - Total Governmental Funds</b>		<b>\$ (3,129,690)</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	\$ (555,357)	
Capital outlay, net of disposals	<u>4,169,101</u>	3,613,744
Decrease in accrued interest payable is recorded in the statement of activities when incurred; it is not reported in governmental funds until paid		1,984
Amortization of deferred bond related costs is reported as an expenditure in the government-wide financial statements. Bond related costs were recognized in the governmental fund when paid		(39,728)
Repayment of bond principal is an expenditure in the governmental funds, but not in the statement of activities (where it reduces long-term debt)		298,519
Decrease in compensated absences are not reported in the governmental funds		<u>20,281</u>
<b>Change in Net Position of Governmental Activities</b>		<b>\$ <u>765,110</u></b>

See auditors' report and accompanying notes to financial statements.

	<u>Agency Fund Student Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ <u>166,230</u>
<b>Liabilities</b>	
Liabilities:	
Due to student groups	\$ <u>166,230</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.

**GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) 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**

**Government-wide Statements** – The government-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 position. 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.

**Cash and Cash Equivalents** – The District considers investments with an original maturity date of three months or less from the date of acquisition to be cash equivalents.

**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 position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line.

In the fund financial statements, governmental fund types recognize bond proceeds, premiums and discounts, as well as bond issuance costs, during the current period.

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

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

Effective July 1, 2012, the School District implemented the provisions of Governmental Accounting Standards Board Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This statement incorporates deferred outflows of resources and deferred inflows of resources, as defined by GASB Concepts Statement No. 4, into the definitions of the required components of the residual measure of net position, formerly net assets. This statement also provided a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This statement impacted the format and reporting of the balance sheet at the government-wide and also at the fund level.

Also effective July 1, 2012, the School District implemented the provisions of Governmental Accounting Standards Board Statement No. 65, Items Previously Reported as Assets and Liabilities. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows and inflows of resources, certain items that were previously reported as assets and liabilities. This statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources.

**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, 2013; 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.

**Note 3 – DEPOSITS AND INVESTMENTS continued**

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 \$5,088,460 had \$4,588,429 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.

**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, 2013:

	<u>MATURITY</u> <u>DATES</u>	<u>INTEREST</u> <u>RATES</u>	<u>CARRYING</u> <u>AMOUNT</u>	<u>BANK</u> <u>BALANCE</u>
General Fund:				
United Bank & Trust	N/A	0.20%	\$ 372,554	\$ 610,522
United Bank & Trust	N/A	0.20%	9,371	9,831
MI Liquid Asset Fund	N/A	VAR	21,882	25,221
United Bank & Trust - Athletic	N/A	0.30%	13,845	14,610
TLC Comm. Cr. Union	N/A	0.0%	26	31
1 <sup>st</sup> Federal Bank	N/A	VAR	2,053	2,053
MBIA	N/A	VAR	762	762
MI Liquid Asset Fund	N/A	VAR	1,416,174	1,416,174
1 <sup>st</sup> Federal Bank	N/A	VAR	<u>2,255,122</u>	<u>2,255,122</u>
			<u>\$4,091,789</u>	<u>\$4,334,326</u>
Debt Retirement Fund:				
MI Liquid Assets	N/A	VAR	<u>\$ 643</u>	<u>\$ 643</u>

**Note 3 - DEPOSITS AND INVESTMENTS continued**

Sinking Fund:					
1 <sup>st</sup> Federal Bank	N/A	VAR	\$ <u>173,433</u>	\$ <u>173,433</u>	
Capital Projects Fund:					
1 <sup>st</sup> Federal Bank	N/A	VAR	\$ <u>19,119</u>	\$ <u>19,119</u>	
School Service Fund:					
United Bank & Trust - School Lunch	N/A	0.30%	\$ <u>357,733</u>	\$ <u>385,963</u>	
Agency Fund:					
United Bank & Trust	N/A	0.30%	\$ 155,687	\$ 164,433	
United Bank & Trust	N/A	0.30%	<u>10,543</u>	<u>10,543</u>	
			\$ <u>166,230</u>	\$ <u>174,976</u>	
Total Cash			\$ <u>4,808,947</u>	\$ <u>5,088,460</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, 2013, the District had \$1,442,038 invested in MILAF accounts.

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, 2013, the fair value of the District's investments is the same as the value of the pool shares. As of June 30, 2013, the District had \$762 invested in MBIA accounts.

**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:

	General Fund	Nonmajor and Other Funds	Total
Receivables:			
Intergovernmental	\$1,824,744	\$ 0	\$1,824,744
Other Receivables	<u>5,072</u>	<u>2,148</u>	<u>7,220</u>
Net receivables	<u>\$1,829,816</u>	<u>\$ 2,148</u>	<u>\$1,831,964</u>



**MADISON SCHOOL DISTRICT****NOTES TO FINANCIAL STATEMENTS  
June 30, 2013****Note 5 - CAPITAL ASSETS**

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

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Disposals/ Adjustments</u>	<u>Balance June 30, 2013</u>
Assets not being depreciated:				
Construction in process	\$ 158,060	\$3,927,934	\$ -	\$ 4,085,994
Land	<u>912,065</u>	<u>-</u>	<u>-</u>	<u>912,065</u>
Subtotal	<u>1,070,125</u>	<u>3,927,934</u>	<u>-</u>	<u>4,998,059</u>
Capital assets being depreciated:				
Building and building improvements	15,826,378	-	-	15,826,378
Buses and other vehicles	638,200	84,959	55,650	667,509
Furniture and equipment	<u>3,520,238</u>	<u>156,208</u>	<u>-</u>	<u>3,676,446</u>
Subtotal	<u>19,984,816</u>	<u>241,167</u>	<u>55,650</u>	<u>20,170,333</u>
Accumulated depreciation:				
Building and building improvements	4,511,192	385,057	-	4,896,249
Buses and other vehicles	433,229	50,105	55,650	427,684
Furniture and equipment	<u>2,500,828</u>	<u>120,195</u>	<u>-</u>	<u>2,621,023</u>
Subtotal	<u>7,445,249</u>	<u>555,357</u>	<u>55,650</u>	<u>7,944,956</u>
Net capital assets being depreciated	<u>12,539,567</u>	<u>(314,190)</u>	<u>-</u>	<u>12,225,377</u>
Net capital assets	<u>\$13,609,692</u>	<u>\$3,613,744</u>	<u>\$-</u>	<u>\$17,223,436</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, 2013:

	LONG-TERM DEBT <u>JULY 1, 2012</u>	INCREASED LONG-TERM DEBT	PAYMENTS/ REDUCTIONS	LONG-TERM DEBT <u>JUNE 30, 2013</u>	DUE WITHIN <u>ONE YEAR</u>
UNUSED SICK LEAVE	\$ 49,940	\$ 5,400	\$ 25,680	\$ 29,660	\$ 4,380
1998 BOND ISSUE	290,000	-	290,000	-	-
2011 BUILDING & SITE	3,600,000	-	-	3,600,000	130,000
DURANT DEBT	<u>8,519</u>	<u>-</u>	<u>8,519</u>	<u>-</u>	<u>-</u>
	<u>\$3,948,459</u>	<u>\$ 5,400</u>	<u>\$324,199</u>	<u>\$3,629,660</u>	<u>\$134,380</u>

Long-term liabilities at June 30, 2013 are comprised of the following individual issues:

Due to the uncertainty of unused sick leave maturity as of June 30, 2013, this liability has been included in the amount due "Thereafter" section. \$ 29,660

\$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%. \$ -

\$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%. \$ -

An amount of \$643 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, 2013, including interest payments of \$1,604,910 are as follows:

YEAR ENDING <u>JUNE 30</u>	UNUSED SICK <u>LEAVE</u>	2011 <u>BUILDING &amp; SITE ISSUE</u>
2014	\$ 4,380	\$ 268,200
2015	-	269,950
2016	-	271,575
2017	-	278,075
2018	-	278,950
2019-2023	-	1,440,350
2024-2028	-	1,492,475
2029-2034	-	905,335
Thereafter	<u>25,280</u>	<u>-</u>
	<u>\$29,660</u>	<u>\$5,204,910</u>

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

**Plan Description** - The School District participates in the Michigan Public School Employees' Retirement System (MPSERS), a statewide, cost-sharing, multiple-employer defined benefit public employee retirement system governed by the State of Michigan that covers substantially all employees of the School District. The system provides 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.

The Michigan Public School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information for the pension and postemployment healthcare plans. 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.

**Pension Benefits** - Employer contributions to the pension 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. The employer contribution rate for basic plan members was 15.96 percent of covered payroll for the period from July 1, 2012 through September 30, 2012. The employer contribution rate for pension plus plan members was 14.73 percent for the period from July 1, 2012 through September 30, 2012. Beginning October 1, 2012 through January 31, 2013, employees were given the following plan options with the corresponding employer contribution rates:

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

	First Worked Before July 1, 2010*	First Worked on Or After July 1, 2010 through September 3, 2012	First Worked on Or After September 4, 2012 – Remain Pension Plus	First Worked on or After September 4, 2012 and Elect DC
Pension Contributions	16.25%	15.02%	15.02%	12.78%
Health Contributions	9.11%	9.11%	8.18%	8.18%

\* Basic, MIP Fixed, MIP Graded, PIP Plus  
\*\* Pension Plus

For the period from February 1, 2013 through June 30, 2013, employees could transition to a defined contribution plan (DC) and could also elect out of the healthcare premium subsidy and into the Personal Healthcare Fund (PHF) depending upon their date of hire and retirement plan election. Employees had the following plan options with the corresponding employer contribution rates:

	Basic MIP	Pension Plus	Plus PHE*	DC with PHE*	Basic MIP DB to DC With DB With DB Health	Basic MIP DB to DC With PHE	With PHE
Pension Contributions	15.21%	15.02%	15.02%	12.78%	12.78%	12.78%	15.21%
Health Contributions	9.11%	9.11%	8.18%	8.18%	9.11%	8.18%	8.18%
Employer Contribution:							
Defined Contribution	0%	1.00%	1.00%	3.00%	4.00%	4.00%	0%
Personal Healthcare	0%	0%	2.00%	2.00%	0%	2.00%	2.00%

\* First worked September 4, 2012 or later

Depending on the plan selected, plan member contributions range from 0 percent up to 7.0 percent of gross wages. Plan members electing into the defined contribution plan are not required to make additional contributions.

**Postemployment Benefits** - Under the MPSERS Act, all retirees participating in the MPSERS pension plan have the option of continuing health, dental, and vision coverage through MPSERS. Retirees electing this coverage contribute an amount equivalent to the monthly cost for Part B Medicare and 10 percent of the monthly premium amount for the health, dental, and vision coverage at the time of receiving the benefits. The MPSERS board of trustees annually sets the employer contribution rate to fund the benefits on a pay as you go basis. Participating employers are required to contribute at that rate. The employer contribution rate was 8.5 percent of covered payroll for the period from July 1, 2012 through September 30, 2012. For the period from October 1, 2012 through June 30, 2013, the employer contribution rate ranged from 8.18 percent to 9.11 percent dependent upon the employee's date of hire and plan election as noted above. Effective February 1, 2013, members can choose to contribute 3 percent of their covered payroll to the Retiree Healthcare Fund and keep this premium subsidy benefit or they can elect not to pay the 3 percent contribution and instead choose the Personal Healthcare Fund, which can be used to pay healthcare expenses in retirement. Members electing the Personal Healthcare Fund will be automatically enrolled in a 2 percent employee contribution into their 457 account as of their transition date and create a 2 percent employer match into the employee's 401(k) account.

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

The School District's required and actual contributions to the pension plan and for retiree healthcare benefits for the years ended June 30, 2013, 2012, and 2011 were \$2,049,854, \$1,880,606, and \$1,517,605, respectively.

**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, 2013 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 – UPCOMING ACCOUNTING PRONOUNCEMENTS**

The Government Accounting Standards Board (GASB) has issued Statements No. 67, which applies to financial reporting by most pension plans and No. 68, *Accounting and Financial Reporting for Pensions*, which applies to financial reporting by most governments that provide their employees with pension benefits. Statement No. 67 is effective for periods beginning on or after June 15, 2013 and Statement No. 68 is effective for periods beginning on or after June 15, 2014. These statements will result in major changes in the calculation and reporting of pension obligations and expenses. The District will be required to recognize their unfunded pension benefit obligation as a liability on its government wide statements. The district is currently evaluating the impact this standard will have on its financial statements.

## **Required Supplemental Information**

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# MADISON SCHOOL DISTRICT

## REQUIRED SUPPLEMENTAL INFORMATION BUDGETARY COMPARISON SCHEDULE - GENERAL FUND Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Over (Under) Actual
	Original	Final		
<b>Revenues:</b>				
Local sources	\$ 2,961,825	\$ 2,961,733	\$ 2,953,925	\$ 7,808
State sources	10,679,825	10,736,230	11,147,029	(410,799)
Federal sources	263,275	367,766	367,966	(200)
Interdistrict sources	597,600	833,730	869,503	(35,773)
Miscellaneous	205,800	304,617	344,728	(40,111)
<b>TOTAL REVENUES</b>	<b>14,708,325</b>	<b>15,204,076</b>	<b>15,683,151</b>	<b>(479,075)</b>
<b>Expenditures:</b>				
Current:				
Instruction:				
Basic programs	8,287,242	8,188,959	8,217,123	28,164
Added needs	2,415,727	2,389,580	2,393,111	3,531
Community services	55,407	57,934	58,147	213
Pupil services	235,705	238,025	239,780	1,755
Instructional staff	101,479	91,203	90,746	(457)
Supporting Services:				
School administration and business	1,491,475	1,799,686	1,801,186	1,500
Operation, transportation and central	2,487,237	2,433,069	2,428,938	(4,131)
Athletics	278,825	307,625	305,286	(2,339)
<b>TOTAL EXPENDITURES</b>	<b>15,353,097</b>	<b>15,506,081</b>	<b>15,534,317</b>	<b>28,236</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<b>(644,772)</b>	<b>(302,005)</b>	<b>148,834</b>	<b>(450,839)</b>
<b>Budgetary fund balance - July 1, 2012</b>	<b>4,022,790</b>	<b>4,022,790</b>	<b>4,022,790</b>	<b>-</b>
<b>Budgetary fund balance - June 30, 2013</b>	<b>\$ 3,378,018</b>	<b>\$ 3,720,785</b>	<b>\$ 4,171,624</b>	<b>\$ (450,839)</b>

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, 2013

	Nonmajor Special Revenue/ Governmental Fund
	School Lunch Fund
<b>Assets</b>	
Cash and investments	\$ 357,733
Accounts receivable	2,148
Inventory	11,050
TOTAL ASSETS	<u>\$ 370,931</u>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Due to general fund	\$ 47,662
Unearned revenue	2,331
TOTAL LIABILITIES	<u>49,993</u>
<b>Fund Balance</b>	
Nonspendable - inventory	11,050
Restricted	309,888
TOTAL FUND BALANCE	<u>320,938</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 370,931</u>

See auditors' report.

# MADISON SCHOOL DISTRICT

## NONMAJOR GOVERNMENTAL FUND STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended June 30, 2013

	Nonmajor Special Revenue/ Governmental Fund
	School Lunch Fund
<b>Revenues</b>	
Local sources	\$ 123,081
State sources	22,138
Federal sources	654,155
Miscellaneous	664
<b>TOTAL REVENUES</b>	<b>800,038</b>
<b>Expenditures</b>	
Current operations:	
Food services	686,357
Capital outlay	48,927
<b>TOTAL EXPENDITURES</b>	<b>735,284</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>64,754</b>
<b>Fund Balance - July 1, 2012</b>	<b>256,184</b>
<b>Fund Balance - June 30, 2013</b>	<b>\$ 320,938</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND STATEMENT OF REVENUES - BUDGET AND ACTUAL Year Ended June 30, 2013

	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>Over (Under) Budget</u>	<u>2012 Actual</u>
<b>Revenue from Local Sources:</b>				
Property tax	\$ 2,769,228	\$ 2,740,248	\$ (28,980)	\$ 2,308,460
Tuition	42,700	46,207	3,507	36,472
Earnings on investments and deposits	15,000	14,997	(3)	18,249
Athletics	91,005	46,689	(44,316)	49,564
Other local revenue	43,800	105,784	61,984	93,429
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<u>2,961,733</u>	<u>2,953,925</u>	<u>(7,808)</u>	<u>2,506,174</u>
<b>Revenue from State Sources:</b>				
State School Aid	<u>10,736,230</u>	<u>11,147,029</u>	<u>410,799</u>	<u>10,067,841</u>
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<u>10,736,230</u>	<u>11,147,029</u>	<u>410,799</u>	<u>10,067,841</u>
<b>Revenue from Federal Sources:</b>				
Title I	289,339	286,090	(3,249)	198,655
Other	78,427	81,876	3,449	114,657
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<u>367,766</u>	<u>367,966</u>	<u>200</u>	<u>313,312</u>
<b>Incoming Transfers and Other Transactions:</b>				
County special education	833,730	869,503	35,773	907,631
Payments received from other units	304,617	344,728	40,111	260,009
<b>TOTAL INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>	<u>1,138,347</u>	<u>1,214,231</u>	<u>75,884</u>	<u>1,167,640</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<u>\$ 15,204,076</u>	<u>\$ 15,683,151</u>	<u>\$ 479,075</u>	<u>\$ 14,054,967</u>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2013

	2013 Budget	2013 Actual	Over (Under) Budget	2012 Actual
<b>Instruction:</b>				
Basic Programs - Pre-School:				
Salaries	\$ 77,955	\$ 77,955	\$ -	\$ 68,393
Benefits	33,875	34,780	905	34,851
Purchased services	5,100	5,212	112	8,050
Supplies and materials	637	636	(1)	855
<b>TOTAL PRE-SCHOOL</b>	<b>117,567</b>	<b>118,583</b>	<b>1,016</b>	<b>112,149</b>
Basic Programs - Elementary:				
Salaries	2,557,624	2,552,134	(5,490)	2,512,105
Benefits	1,350,057	1,384,883	34,826	1,316,556
Purchased services	59,481	61,271	1,790	52,530
Supplies and materials	74,000	73,832	(168)	51,959
Capital outlay	74,015	74,011	(4)	63,770
<b>TOTAL ELEMENTARY</b>	<b>4,115,177</b>	<b>4,146,131</b>	<b>30,954</b>	<b>3,996,920</b>
Basic Programs - High School/Middle School:				
Salaries	2,412,803	2,384,732	(28,071)	2,322,425
Benefits	1,286,848	1,312,997	26,149	1,241,921
Purchased services	127,962	121,548	(6,414)	111,290
Supplies and materials	107,142	108,173	1,031	109,868
Capital outlay	21,460	21,428	(32)	24,762
<b>TOTAL HIGH SCHOOL/MIDDLE SCHOOL</b>	<b>3,956,215</b>	<b>3,948,878</b>	<b>(7,337)</b>	<b>3,810,266</b>
<b>TOTAL BASIC PROGRAMS</b>	<b>8,188,959</b>	<b>8,213,592</b>	<b>24,633</b>	<b>7,919,335</b>
Added Needs - Special Education				
Salaries	948,737	944,764	(3,973)	994,916
Benefits	480,673	489,339	8,666	487,363
Purchased services	17,301	18,919	1,618	58,130
Supplies and materials	5,100	5,079	(21)	5,429
Capital outlay	969	963	(6)	2,932
<b>TOTAL SPECIAL EDUCATION</b>	<b>1,452,780</b>	<b>1,459,064</b>	<b>6,284</b>	<b>1,548,770</b>
Added Needs - Compensatory Education				
Salaries	324,748	318,978	(5,770)	245,127
Benefits	81,683	87,020	5,337	56,309
Supplies and materials	1,534	700	(834)	5,473
Purchased services	900	900	-	900
<b>TOTAL COMPENSATORY EDUCATION</b>	<b>408,865</b>	<b>407,598</b>	<b>(1,267)</b>	<b>307,809</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2013

Instruction continued:	2013 Budget	2013 Actual	Over/(Under) Budget	2012 Actual
Other added needs:				
Salaries	\$ 364,598	\$ 360,289	\$ (4,309)	\$ 360,661
Benefits	159,092	161,915	2,823	153,547
Purchased services	1,333	1,333	-	539
Supplies and materials	2,912	2,912	-	6,186
<b>TOTAL OTHER ADDED NEEDS</b>	<b>527,935</b>	<b>526,449</b>	<b>(1,486)</b>	<b>520,933</b>
<b>TOTAL ADDED NEEDS</b>	<b>2,389,580</b>	<b>2,393,111</b>	<b>3,531</b>	<b>2,377,512</b>
<b>TOTAL INSTRUCTION</b>	<b>10,578,539</b>	<b>10,606,703</b>	<b>28,164</b>	<b>10,296,847</b>
<b>Community Services:</b>				
Salaries	43,845	43,432	(413)	45,076
Benefits	13,554	7,128	(6,426)	12,340
Purchased services	-	7,070	7,070	149
Supplies and materials	535	517	(18)	2,628
<b>TOTAL COMMUNITY SERVICES</b>	<b>57,934</b>	<b>58,147</b>	<b>213</b>	<b>60,193</b>
<b>Supporting Services:</b>				
Pupil Services:				
Salaries	172,095	172,108	13	164,956
Benefits	64,233	65,573	1,340	63,614
Purchased services	111	111	-	229
Supplies and materials	1,466	1,868	402	770
Capital outlay	120	120	-	-
<b>TOTAL PUPIL SERVICES</b>	<b>238,025</b>	<b>239,780</b>	<b>1,755</b>	<b>229,569</b>
Instructional staff:				
Salaries	63,203	58,816	(4,387)	65,031
Benefits	22,113	26,158	4,045	17,657
Purchased services	680	746	66	7,721
Supplies and materials	4,146	3,965	(181)	6,350
Capital outlay	1,061	1,061	-	60
<b>TOTAL INSTRUCTIONAL STAFF</b>	<b>91,203</b>	<b>90,746</b>	<b>(457)</b>	<b>96,819</b>
General Administration:				
Salaries	357,870	356,826	(1,044)	281,101
Benefits	276,294	275,293	(1,001)	195,357
Purchased services	74,720	73,307	(1,413)	89,659
Supplies and materials	154,700	156,255	1,555	111,350
Capital outlay	1,735	1,731	(4)	924
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>865,319</b>	<b>863,412</b>	<b>(1,907)</b>	<b>678,391</b>
School Administration:				
Salaries	617,810	607,957	(9,853)	582,377
Benefits	304,321	321,163	16,842	279,736
Purchased services	1,121	1,121	-	4,819
Supplies and materials	9,280	9,300	20	7,385
Capital outlay	1,835	1,764	(71)	1,014
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>934,367</b>	<b>941,305</b>	<b>6,938</b>	<b>875,331</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2013

	2013 Budget	2013 Actual	Over (Under) Budget	2012 Actual
<b>Supporting Services continued:</b>				
Operation and maintenance of plant:				
Salaries	\$ 343,115	\$ 342,428	\$ (687)	\$ 331,528
Benefits	219,539	222,396	2,857	214,741
Purchased services	327,440	346,566	19,126	261,968
Supplies and materials	44,205	44,797	592	43,427
Capital outlay	1,144,115	1,114,561	(29,554)	137,128
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>2,078,414</b>	<b>2,070,748</b>	<b>(7,666)</b>	<b>988,792</b>
Pupil Transportation Services				
Salaries	162,288	170,611	8,323	144,496
Benefits	59,616	62,028	2,412	46,041
Purchased services	20,852	20,620	(232)	17,877
Supplies and materials	66,455	59,487	(6,968)	60,822
Capital outlay	44,959	44,959	-	-
Other	485	485	-	70
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>354,655</b>	<b>358,190</b>	<b>3,535</b>	<b>269,306</b>
Athletics				
Salaries	103,500	102,239	(1,261)	92,927
Benefits	33,125	34,259	1,134	29,176
Purchased services	102,500	102,375	(125)	95,734
Supplies and materials	68,500	63,793	(4,707)	62,806
Capital outlay	-	2,620	2,620	2,136
<b>TOTAL ATHLETICS</b>	<b>307,625</b>	<b>305,286</b>	<b>(2,339)</b>	<b>282,779</b>
<b>TOTAL SUPPORTING SERVICES</b>	<b>4,869,608</b>	<b>4,869,467</b>	<b>(141)</b>	<b>3,420,987</b>
<b>TOTAL EXPENDITURES</b>	<b>15,506,081</b>	<b>15,534,317</b>	<b>28,236</b>	<b>13,778,027</b>
Outgoing Transfers and Other Transactions:				
Fund modification	-	-	-	25,000
<b>TOTAL TRANSFERS AND OTHER TRANSACTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 15,506,081</b>	<b>\$ 15,534,317</b>	<b>\$ 28,236</b>	<b>\$ 13,803,027</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## DEBT RETIREMENT FUND COMBINING BALANCE SHEET June 30, 2013

	1998 Debt	Durant Issue	Totals
<b>Assets</b>			
Cash	\$ 643	\$ -	\$ 643
Due to other funds	2,236	-	2,236
<b>TOTAL ASSETS</b>	<b>\$ 2,879</b>	<b>\$ -</b>	<b>\$ 2,879</b>
<b>Fund Balance</b>			
Restricted:			
Debt retirement	\$ 2,879	\$ -	\$ 2,879
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,879</b>	<b>\$ -</b>	<b>\$ 2,879</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## DEBT RETIREMENT FUND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES Year ended June 30, 2013

	1998 Debt	Durant Issue	Totals
<b>Revenues</b>			
Local Sources:			
Property tax levy	\$ 280,136	\$ -	\$ 280,136
Payment in lieu of taxes	2,236	-	2,236
Earnings on investments	14	-	14
State Sources:			
State aid restricted	-	8,925	8,925
<b>TOTAL REVENUES</b>	<b>282,386</b>	<b>8,925</b>	<b>291,311</b>
<b>Expenditures</b>			
Debt Service:			
Redemption of principal	290,000	8,519	298,519
Interest on debt	149,800	406	150,206
Other	450	-	450
<b>TOTAL EXPENDITURES</b>	<b>440,250</b>	<b>8,925</b>	<b>449,175</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(157,864)</b>	<b>-</b>	<b>(157,864)</b>
<b>Other financing sources (uses):</b>			
Fund Modification	145,000	-	145,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>145,000</b>	<b>-</b>	<b>145,000</b>
<b>Net Change In Fund Balances</b>	<b>(12,864)</b>	<b>-</b>	<b>(12,864)</b>
<b>Fund Balance - July 1, 2012</b>	<b>15,743</b>	<b>-</b>	<b>15,743</b>
<b>Fund Balance - June 30, 2013</b>	<b>\$ 2,879</b>	<b>\$ -</b>	<b>\$ 2,879</b>

See auditors' report.



# MADISON SCHOOL DISTRICT

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## CAPITAL PROJECTS FUND BALANCE SHEET June 30, 2013

<b>Assets</b>		
Cash		\$ <u>19,119</u>
<b>TOTAL ASSETS</b>		\$ <u><u>19,119</u></u>
<b>Fund Balance</b>		
<b>Fund Balance</b>		
Restricted:		
Building Construction		\$ <u>19,119</u>
<b>TOTAL FUND BALANCE</b>		\$ <u><u>19,119</u></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, 2013**

	Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Local Sources:			
Earnings on investments	\$ 16,921	\$ 17,168	\$ 247
Donations	48,250	48,250	-
<b>TOTAL REVENUES</b>	<b>65,171</b>	<b>65,418</b>	<b>247</b>
<b>Expenditures</b>			
Building construction	3,415,336	3,415,336	-
<b>TOTAL EXPENDITURES</b>	<b>3,415,336</b>	<b>3,415,336</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,350,165)</b>	<b>(3,349,918)</b>	<b>247</b>
<b>Fund Balance - July 1, 2012</b>	<b>3,369,037</b>	<b>3,369,037</b>	<b>-</b>
<b>Fund Balance - June 30, 2013</b>	<b>\$ 18,872</b>	<b>\$ 19,119</b>	<b>\$ 247</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

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## SINKING FUND BALANCE SHEET June 30, 2013

<b>Assets</b>		
Cash		\$ 173,433
Due from other funds		<u>1,304</u>
<b>TOTAL ASSETS</b>		<b>\$ <u>174,737</u></b>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Due to general fund		\$ <u>145,000</u>
<b>TOTAL LIABILITIES</b>		<u>145,000</u>
<b>Fund Balance</b>		
Restricted:		
Repairs/renovations		<u>29,737</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>\$ <u>174,737</u></b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## SINKING FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL Year Ended June 30, 2013

	Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Local Sources:			
Property tax levy	\$ 162,632	\$ 162,740	\$ 108
Payment in lieu of taxes	0	1,304	1,304
Earnings on investments	483	580	97
TOTAL REVENUES	163,115	164,624	1,509
<b>Expenditures</b>			
Repairs/renovations	125	125	-
TOTAL EXPENDITURES	125	125	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	162,990	164,499	1,509
<b>Other financing sources (uses):</b>			
Fund Modification	(145,000)	(145,000)	-
TOTAL OTHER FINANCING SOURCES	(145,000)	(145,000)	-
<b>Net Change in Fund Balance</b>	17,990	19,499	1,509
<b>Fund Balance - July 1, 2012</b>	10,238	10,238	-
<b>Fund Balance - June 30, 2013</b>	\$ 28,228	\$ 29,737	\$ 1,509

See auditors' report.

# MADISON SCHOOL DISTRICT

## TRUST AND AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN NET POSITION June 30, 2013

	GROUPS JULY 1, 2012	ADDITIONS	DEDUCTIONS	GROUPS JUNE 30, 2013
After Prom	\$ (310.23)	\$ 6,662.75	\$ 7,178.41	\$ (825.89)
Athletic Boosters	6,707.86	24,478.34	21,367.82	9,818.38
Band Boosters	7,664.26	6,642.19	5,011.85	9,294.60
Baseball	367.05	1,159.05	1,164.05	362.05
Bowling	-	236.60	-	236.60
Boys Basketball	117.60	1,263.34	1,148.01	232.93
Checking - Interest	4,910.32	463.51	433.62	4,940.21
Cheerleaders	908.49	1,871.20	1,757.00	1,022.69
Class of:				
2013	1,299.59	3,804.25	5,103.84	-
2014	986.78	-	-	986.78
2015	1,244.33	-	76.80	1,167.53
2016	-	2,572.00	1,569.67	1,002.33
2017	-	1,200.00	-	1,200.00
Community Rewards	4,476.77	223.22	-	4,699.99
Dr. Bob Scholarship	-	10,150.00	-	10,150.00
Drama Account	656.43	-	-	656.43
Eighth Grade Trip	1,863.37	48,828.22	48,303.60	2,387.99
Elementary Earth Club	164.49	406.85	270.78	300.56
Elementary Fund Raising	5,473.81	53,756.31	57,139.63	2,090.49
Elementary Library	521.07	90.00	422.98	188.09
Elementary Student Council	128.21	1,553.31	1,553.31	128.21
Family Resource Room	-	625.00	625.00	-
Fan	22,610.43	23,229.20	23,599.78	22,239.85
Fifth Grade Camp	1,954.28	22,528.53	20,475.02	4,007.79
Fifth Grade Room	154.06	-	154.06	-
Football	6,504.25	9,109.00	12,854.01	2,759.24
Girls Basketball	563.49	6,034.25	6,106.75	490.99
Girls On The Run	-	475.00	238.47	236.53
H.S. Library Account	560.25	2,634.28	2,753.47	441.06
H.S. Student Council	1,656.70	1,216.00	1,339.43	1,533.27
Interact Club	312.27	1,288.21	1,599.31	1.17
Junior Achievement	202.50	-	-	202.50
Lenawee Child	109.88	187.14	45.82	251.20
Locker Account	7,574.38	13,783.95	10,932.34	10,425.99
MCSSC	2,255.96	1,100.00	1,520.20	1,835.76
Madison Football Club	1,610.68	3,192.00	3,001.16	1,801.52
Madison School Store	3,003.49	-	-	3,003.49
May Madness	832.56	2,904.77	324.27	3,413.06
M.S. Student Activity	3,457.87	12,199.60	12,415.21	3,242.26
M.S. Student Council	6,202.00	1,170.01	2,925.58	4,446.43
Musical Theatre	664.06	4,073.43	4,477.80	259.69
National Honor Society	385.06	600.00	438.99	546.07
P.A.T.T.	10,093.45	38,879.52	47,328.61	1,644.36
P.E.A.C.E	302.31	-	-	302.31
Pop Fund	5,820.11	611.16	1,453.03	4,978.24
Relay For Life	1,741.37	1,487.00	60.00	3,168.37
Savings Account Interest	4,619.52	22.33	-	4,641.85
Scholarship	18,401.25	1,204.90	4,995.00	14,611.15
Science Olympiad - Elementary	-	525.77	405.23	120.54
Softball	1,025.09	1,432.00	1,491.00	966.09
Special Education - Elementary	38.88	-	-	38.88
Special Education - H.S./M.S.	966.00	-	-	966.00
Strength & Conditioning	6,395.80	2,770.00	1,132.52	8,033.28
Student Activities	618.84	13,150.15	11,544.35	2,224.64
Therapy Dog	-	200.00	200.00	-
Track	5,987.63	15,480.94	15,908.11	5,560.46
Varsity Volleyball	53.50	1,410.00	1,351.00	112.50
Wrestling	1,676.90	97.50	-	1,774.40
Wrestling Club	2,568.59	5,466.85	6,196.78	1,838.66
Yearbook	1,179.68	3,401.80	510.93	4,070.55
<b>TOTAL</b>	<b>\$ 159,283.29</b>	<b>\$ 357,851.43</b>	<b>\$ 350,904.60</b>	<b>\$ 166,230.12</b>

See auditors' report

# MADISON SCHOOL DISTRICT

## PROPERTY TAX DATA Year Ended June 30, 2013

	Unpaid at July 1, 2012	Tax	Collections/ Adjustments	Unpaid (Deferred) at June 30, 2013
General Fund	\$ -	\$ 1,914,837	\$ 1,914,837	\$ -
Sinking Fund	-	162,861	162,861	-
Debt Retirement Funds	-	280,136	280,136	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 2,357,834</b>	<b>\$ 2,357,834</b>	<b>\$ -</b>

### Other Information

Taxable value of property assessed in the Madison School District

	2013			
	Homestead	Industrial PP	Commercial PP	Non-homestead
Municipality:				
Madison	\$ 42,164,840	\$ 3,890,900	\$ 7,672,900	\$ 58,639,809
Adrian City	5,850,799	1,397,400	5,777,400	38,903,310
Palmyra	3,034,371	-	1,111,700	2,879,179
Adrian	142,878	-	22,000	1,194,075
<b>Total</b>	<b>\$ 51,192,888</b>	<b>\$ 5,288,300</b>	<b>\$ 14,584,000</b>	<b>\$ 101,616,373</b>

Tax Levy (Mills):		
Debt Retirement Funds		1.6500
Sinking Fund		1.0000
General Fund		18.0000
<b>Total tax levy</b>		<b>20.6500</b>

Blended official student enrollment 1,579.63

See auditors' report.

## **Other Reporting Required by *Governmental Auditing Standards***

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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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Madison School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Madison School District' basic financial statements and have issued our report thereon dated September 23, 2013.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Corrective Action Responses, referenced as 13-01 and 13-02, presented on pages 54-56 that we consider to be significant deficiencies.



Board of Education  
Madison School District  
Adrian, Michigan

### **Compliance and other matters**

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

We noted other matters that we have reported to the management of the Madison School District in a separate letter dated September 23, 2013.

### **Madison School District' Response to Findings**

Madison School District' response to the findings identified in our audit is described in the accompanying Schedule of Findings and Corrective Action Responses. Madison School District' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Drake, Watters & Associates, PLLC*

September 23, 2013

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Board of Education  
Madison School District  
Adrian, Michigan

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

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

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Madison School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Madison School District's compliance.

### **Opinion on Each major Federal Program**

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

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 13-01 and 13-02. Our opinion on each major federal program is not modified with respect to these matters.

Madison School District's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Madison School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

The management of Madison School District is responsible for establishing and maintaining effective internal control over compliance with requirements referred to above. In planning and performing our audit, we considered Madison School District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madison 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 13-01 and 13-02 that we consider to be significant deficiencies.

Board of Education  
Madison School District  
Adrian, Michigan

Madison School District's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Madison School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response,

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

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 23, 2013

# MADISON SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2013

Federal Grantor Pass Through Grantor Program Title/Grant Number	CFDA Number	Approved Awards Amount	Accrued or (Deferred) Revenue July 1, 2012	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts	Accrued or (Deferred) Revenue June 30, 2013	Adjustments Debits (Credits)
<b>U.S. Department of Education:</b>								
Passed through Michigan Department of Education								
Title I, Part A 121530 1112	84.010	\$ 198,655	\$ 198,655	\$ 198,655	\$ -	\$ 198,655	\$ -	\$ -
Title I, Part A 131530 1213	84.010	286,090	-	-	286,090	286,090	-	-
Title II, Part A, Teacher/Principal Training 120520 1112	84.367	65,083	61,834	61,834	-	61,834	-	-
Title II, Part A, Teacher/Principal Training 130520 1213	84.367	51,568	-	-	51,568	51,568	-	-
Title VI, Part B, Rural and Low-Income Grant 120660 1112	84.358	29,944	29,944	29,944	-	29,944	-	-
Title VI, Part B, Rural and Low-Income Grant 130660 1213	84.358	27,533	-	-	27,533	27,533	-	-
Education Jobs Fund 112545 1112	84.410	17,985	17,985	17,985	-	17,985	-	-
Total passed through Michigan Department of Education		<u>676,858</u>	<u>308,418</u>	<u>308,418</u>	<u>365,191</u>	<u>673,609</u>	<u>-</u>	<u>-</u>
Passed through I.S.D.								
Title II, Part B Mathematics and Science Partnerships	84.366	200	-	-	200	200	-	-
Total passed through I.S.D.		<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Education		<u>677,058</u>	<u>308,418</u>	<u>308,418</u>	<u>365,391</u>	<u>673,809</u>	<u>-</u>	<u>-</u>
<b>U.S. Department of Agriculture:</b>								
Passed through U.S. Department of Agriculture								
Child Nutrition Cluster - Cash Assistance								
School Breakfast Program	10.553	153,590	-	-	153,590	153,590	-	-
National School Lunch Program	10.555	452,027	-	-	452,027	452,027	-	-
Total Cash Assistance		<u>605,617</u>	<u>-</u>	<u>-</u>	<u>605,617</u>	<u>605,617</u>	<u>-</u>	<u>-</u>
Child Nutrition Cluster - Non-Cash Assistance								
Commodities - Entitlement	10.555	48,538	-	-	48,538	48,538	-	-
Commodities - Bonus	10.555	-	-	-	-	-	-	-
Total - Non-Cash Assistance		<u>48,538</u>	<u>-</u>	<u>-</u>	<u>48,538</u>	<u>48,538</u>	<u>-</u>	<u>-</u>
Total Child Nutrition Cluster		<u>654,155</u>	<u>-</u>	<u>-</u>	<u>654,155</u>	<u>654,155</u>	<u>-</u>	<u>-</u>
Total Passed Through U.S. Department of Agriculture		<u>654,155</u>	<u>-</u>	<u>-</u>	<u>654,155</u>	<u>654,155</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Agriculture		<u>654,155</u>	<u>-</u>	<u>-</u>	<u>654,155</u>	<u>654,155</u>	<u>-</u>	<u>-</u>
<b>U.S. Department of Health and Human Services:</b>								
Passed through Michigan Department of Community Health:								
Passed through I.S.D.								
Medicaid Outreach	93.778	2,575	-	-	2,575	2,575	-	-
Total passed through I.S.D. and MDCH		<u>2,575</u>	<u>-</u>	<u>-</u>	<u>2,575</u>	<u>2,575</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Health and Human Services		<u>2,575</u>	<u>-</u>	<u>-</u>	<u>2,575</u>	<u>2,575</u>	<u>-</u>	<u>-</u>
<b>Total Federal Financial Assistance</b>		<u>\$ 1,333,788</u>	<u>\$ 308,418</u>	<u>\$ 308,418</u>	<u>\$ 1,022,121</u>	<u>\$ 1,330,539</u>	<u>\$ -</u>	<u>\$ -</u>

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. The value of the noncash assistance received was determined in accordance with the provisions of OMB Circular A-133.

See auditors' report

# MADISON SCHOOL DISTRICT

## SCHEDULE OF FINDINGS AND CORRECTIVE ACTION RESPONSES June 30, 2013

### 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, 2013 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, Part A – Improving Basic Programs (CFDA 84.010) and Title II, Part A – Teacher/Principal Training & Recruiting (CFDA 84.367).

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

The Madison School District was considered to be a low-risk auditee.

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

#### Significant Deficiencies

##### 13-01. 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.

##### 13-02. 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.

# MADISON SCHOOL DISTRICT

## SCHEDULE OF FINDINGS AND CORRECTIVE ACTION RESPONSES June 30, 2013

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

#### 13-02. 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 13-01 and 13-02, there were no program specific findings or questioned costs to be reported.

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

#### Financial Statement Findings

**12-01. 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.

**12.02. 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, 2013**

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

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

##### **U.S. Department of Agriculture**

#### **12-03. Child Nutrition Cluster – CFDA No. 10.553 and 10.555**

Statement of Condition: A 100% test of four applications selected by Madison School District for Local Educational Agency Review produced one applicant that received reduced price lunches when the income level indicated that the applicant should have paid full price for lunches.

Current Status: Procedures are in place for supervisory review of eligibility determinations before assistance is authorized.



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## AUDIT-RELATED COMMUNICATIONS

To the Board of Education  
Madison School District

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Madison School District (the "School District") for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 31, 2013. Professional standards also require that we communicate to you the following information related to our audit.

### ***Compliance***

As part of obtaining reasonable assurance about whether the School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. However, the objective of our audit was not to provide an opinion on compliance with such provisions.

### ***Internal Controls***

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

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

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

### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. The School District adopted Governmental Accounting Standards Board ("GASB") Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* for the year ended June 30, 2013. The standards had no significant impact on the financial statements of the School District. The application of existing policies was not changed during 2013. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Useful lives of capital assets and the related depreciation expense.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Risk Management
- Pension Plan; and
- Contingent Liabilities

The financial statement disclosures are neutral, consistent, and clear.

### ***No Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not note any misstatements during our audit.

***No Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated September 23, 2013.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

***Financial Reporting for Pension Plans***

In June 2012, the Governmental Accounting Standards Board ("GASB") issued Statement No. 67, *Financial Reporting for Pension Plans*, which revises existing guidance for the financial reports of most pension plans administered through trusts, and Statement No. 68, *Accounting and Reporting for Pensions*, which revises and establishes new accounting and financial reporting requirements for most governments that provide their employees with pension benefits. Statement No. 67 expands the current financial reports for defined benefit pension plans. The Statement also expands note disclosures and requires 10-year information be reported about annual money-weighted rates of return. Statement No. 68 requires employers report net pension benefits as a liability on the Statement of Net Position. The standard requires immediate recognition of the pension expense, including annual service cost and interest, and the effect of changes in benefit terms on the net pension liability. Cost-sharing employers are required to record a liability and expense equal to their proportionate share of the collective net pension liability and expense for the cost-sharing plan. The Statement also requires expanded note disclosures and required supplementary information covering the past 10 years for the net pension liability. Statement 67 is effective for fiscal years beginning after June 15, 2013. Statement 68 is effective for fiscal years beginning after June 15, 2014. No estimate of the School District's pension liability has been made as of June 30, 2013.

*Government Combinations and Disposals of Government Operations*

In January 2013, the Governmental Accounting Standards Board ("GASB") issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. The Statement requires the use of carrying value to measure assets and liabilities in a government merger; acquisition value in the measurement of assets acquired and liabilities assumed in an acquisition; and carrying value to measure the assets and liabilities in a transfer of operations. The Statement also provides accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. The requirements of the standard are effective for periods beginning after December 15, 2013, and should be applied on a prospective basis. The State of Michigan is currently recommending consolidation of services through county Intermediate School Districts that may fall under this standard.

*Nonexchange Financial Guarantees*

In April 2013, the Governmental Accounting Standards Board ("GASB") issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. A nonexchange financial guarantee occurs when a government extends a financial guarantee for the obligations of another government, a not-for-profit entity, or a private entity without directly receiving equal or approximate value in exchange. The statement requires governments that extend these guarantees to recognize a liability if quantitative factors and historical data, if any, indicate it is more likely than not that the government will be required to make a payment on the guarantee. The liability is measured at the discounted present value of the best estimate of future outflows expected under the guarantee. The statement requires the government that has issued the obligation guaranteed to recognize revenue to the extent of the reduction in its guaranteed liabilities, or when released as an obligor on the obligation. The provisions of the Statement are effective for reporting periods beginning after June 15, 2013.

*Governmental Audit Quality Center Auditee Resource Center*

The GAQC has recently launched a new Auditee Resource Center, which is intended to assist procurers of audit services (i.e., auditees). The Auditee Resource Center includes information, practice aids, tools and other resources such as articles; archived GAQC web events, and access to certain GAQC Alerts that should be of interest and benefit to auditees. Topics covered include information that will be relevant to auditees that undergo: (1) government or not-for-profit organization ("NPO") financial statement audits; (2) audits performed under *Government Auditing Standards* (referred to as Yellow Book audits); (3) audits of Federal expenditures made by governments and NPOs (referred to as single audits); and (4) other Federally required compliance audits.

All resources available through the Auditee Resource Center are open to the public. You may access the Auditee Resource Center through the GAQC Web site at: [www.aicpa.org/GAQC](http://www.aicpa.org/GAQC). Look for the link to the Auditee Resource Center under the "Quick Links" tab on the left side of the GAQC home page. We appreciate your business and are happy we can share the benefits of the AICPA GAQC membership with you.

***Other Matters***

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Education and management of the Madison School District, and is not intended to be and should not be used by anyone other than these specified parties.

We are pleased to serve as the School District's auditors. If there are any questions about the audited financial statements or the contents of this letter, we would welcome the opportunity to discuss them at your convenience.

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 23, 2013

## **8661 - TRANSPORTATION OF STUDENTS IN PARADES**

The Board of Education authorizes the transportation of students by private vehicle in District sponsored parades and celebrations under the following conditions:

Any such transportation must be approved in advance and in writing by the principal in accordance with the Superintendent's administrative guidelines.

The parent of the participating student will be given, on request, the name of the driver and the description of the vehicle.

No person shall be approved for the transportation of students in a private vehicle who is not an employee of this Board; an approved volunteer; or the parent of a student enrolled in this District and the holder of a currently-valid license to operate a motor vehicle in the State of Michigan.

A person transporting students shall be the holder of automobile liability and personal injury insurance in the amount required by District administrative guidelines. The Superintendent may withdraw the authorization of any private vehicle driver whose insurance is not adequate.

Any private vehicle used for the transportation of students must conform to registration requirements of the State and must be in a safe operable condition.

In addition to the driver, one adult for each 15 students shall ride on each vehicle throughout the parade and shall supervise students riding on the vehicle. School behavior and discipline guidelines shall be in effect for all students participating in a District parade or celebration.

Drivers and supervisors who are not professional staff members are requested to report student misconduct to the principal.

Students riding on a float or parade vehicle are to remain seated with their legs completely inside the vehicle unless the vehicle has side railings that extend to at least the height of the student's chest. The railings must be secure and spaced close enough together to prevent a student from falling off the vehicle.

Students shall not be allowed to enter or exit a parade vehicle unless the vehicle is completely stopped and the student has received permission from the adult supervisor to do so.

Expenses incurred by drivers of private vehicles in the course of transporting students in a parade or other District celebration will not be reimbursed by the District.