

MADISON SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING  
OCTOBER 11, 2010  
**5:30 PM – Board Room**

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MADISON SCHOOL DISTRICT  
BOARD OF EDUCATION  
517-263-0741  
REGULAR MEETING  
OCTOBER 11, 2010  
**5:30 PM – Board Room**

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

- I. CONSENT AGENDA
  - A. APPROVAL OF MINUTES
  - B. APPROVAL OF MONTHLY BILLS
  - C. FMLA/DISABILITY/MATERNITY LEAVE – D. DUSSEAU-GARNO
- II. HIRING OF LISA SEGUR
- III. 2009-10 AUDIT
- IV. DELEGATE TO MASB ASSEMBLY
- V. FACILITY NEEDS
- VI. NEGOTIATIONS UPDATE (CLOSED SESSION)

Board of Education  
Regular Meeting – Board Room  
September 13, 2010 – 5:30 pm

Members Absent: Ruben Villegas

Guests: Jim Hartley, Brad Anschuetz, Nate Pechaitis, Linda Kaufman, Kristin Earles, Jill Cornett, Mary Radant, Tanya Thacker, Allison Face, Katina Reyna, Erik Gable

During the public comment portion of the meeting Katina Reyna requested that she be included in future Sports Complex Renovation Committee meetings.

A motion was made by Mark Swinehart, and supported by Nancy Roback, that the minutes of the August 29, 2010 special meeting be approved; that the list of monthly statements totaling \$122,566.04 for the General Fund and \$761.78 for the Building and Site Fund be approved for payment; that a 12-week FMLA/disability/maternity leave be approved for Holly McVay following the birth of her child and that she be allowed to use accumulated sick leave for the period of time her doctor verifies she is disabled and that the balance of her leave be unpaid; and that a 6-8 week medical leave be approved for Mary Radant following her surgery in October and that she be allowed to use accumulated sick leave for the period of time her doctor verifies she is disabled.

[illegible]

Following discussion, a motion was made by Mark Swinehart, and supported by Dana Pink, that Allison Face be hired in the Madison School system for the 2010-11 school year.

[illegible]

Following discussion, a motion was made by Nancy Roback, and supported by Mark Swinehart, that Madison School District purchase two Konica Minolta copy machines from the Perry Corporation for a total of \$14,730.00.

[illegible]

Following discussion, a motion was made by M. Kyle Ehinger, and supported by Dana Pink, that a one- time payment of \$1,600.00 be made to Jennifer Morin for the additional 33 hours of work and extended responsibilities she completed as Interim Superintendent during the month of July 2010, and that Mrs. Morin be commended for her performance as Interim Superintendent.

[illegible]

A motion was made by Dana Pink, and supported by Mark Swinehart, that the Board adjourn at 6:10 pm.

[illegible]

Respectfully submitted,

Secretary, Board of Education

SPI  
DATE: 10/07/2010  
TIME: 15:58:35

MADISON SCHOOL DISTRICT  
DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 1  
REVSTA31

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

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

	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
11-0111-000-0000-00000-0001 0112 CURR TAX MADISON TW	1,195,382.00	176,518.36	.00	212,018.23	983,363.77
11-0111-000-0000-00000-0001 0113 CURR TAX PALMYRA TW	50,985.00	21,457.70	.00	22,603.32	28,381.68
11-0111-000-0000-00000-0001 0114 CURR TAX ADRIAN TWP	24,045.00	190.77	.00	383.81	23,661.19
11-0111-000-0000-00000-0001 0116 CURR TAX OTHER TAXE	2,000.00	.00	.00	.00	2,000.00
11-0111-000-0000-00000-0001 0111 CURR TAX ADRIAN CIT	851,933.00	287,519.01	.00	467,019.21	384,913.79
TOTAL DEPARTMENT - CURRENT TAX REVENUE	2,124,345.00	485,685.84	.00	702,024.57	1,422,320.43
11-0119-000-0000-00000-0002 0119 INT ON DELINQUENT T	14,000.00	148.70	.00	6,213.51	7,786.49
11-0131-000-0000-00000-0002 0131 TUITION PARENT PAY	15,000.00	.00	.00	1,930.00	13,070.00
11-0151-000-0000-00000-0002 0151 INTEREST ON INVESTM	29,000.00	733.77	.00	2,352.60	26,647.40
11-0181-000-0000-00000-0002 0181 LATCH KEY PARENT PA	18,000.00	647.50	.00	923.00	17,077.00
11-0191-000-0000-00000-0002 0191 RENTAL SCHOOL RENTA	200.00	.00	.00	.00	200.00
11-0199-000-0000-00000-0002 0199 MISC - USF MISC - U	33,000.00	.00	.00	1,431.44	31,568.56
TOTAL DEPARTMENT - OTHER LOCAL REVENUE	109,200.00	1,529.97	.00	12,850.55	96,349.45
11-0311-000-0000-00000-0003 0010 STATE AID MEMBERSHI	8,686,729.00	.00	.00	1,527,731.79	7,158,997.21
11-0312-000-0000-00000-0003 0020 AT-RISK SEC 31A AT-	376,040.00	.00	.00	76,245.93	299,794.07
11-0312-000-0000-00000-0003 0070 AT-RISK SEC 31A MID	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0100 AT-RISK SEC 31A STA	108,800.00	.00	.00	19,790.72	89,009.28
11-0312-000-0000-00000-0003 0110 AT-RISK SEC 31A LUN	.00	.00	.00	4,095.03	-4,095.03
11-0312-000-0000-00000-0003 0120 AT-RISK SEC 31A SPE	373,541.00	.00	.00	75,496.67	298,044.33
11-0312-000-0000-00000-0003 0200 AT-RISK SEC 31A SUM	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0313 AT-RISK SEC 31A STA	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - STATE REVENUE CATEGORICA	9,545,110.00	.00	.00	1,703,360.14	7,841,749.86
11-0412-000-0000-00000-0004 0230 STABILIZATION ARRA	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0414 SPS REV SPS REV	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0230 SPS REV ARRA	60,203.00	.00	.00	.00	60,203.00
11-0414-000-0000-00000-0004 0210 SPS REV TITLE IIA T	23,617.00	50,549.00	.00	50,549.00	-26,932.00
11-0414-000-0000-00000-0004 0211 SPS REV TITLE IID T	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0140 SPS REV TITLE I	207,321.00	.00	.00	.00	207,321.00
11-0414-000-0000-00000-0004 0141 SPS REV TITLE I CAR	19,972.00	.00	.00	.00	19,972.00
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 REVENUE DRUG	.00	.00	.00	1,210.70	-1,210.70
11-0417-000-0000-00000-0004 0110 RESTR REVENUE LUNCH	.00	.00	.00	3,698.41	-3,698.41
11-0417-000-0000-00000-0004 0160 RESTR REVENUE TRANS	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0230 RESTR REVENUE ARRA	131,644.00	.00	.00	5,733.33	125,910.67
11-0417-000-0000-00000-0004 0220 RESTR REVENUE PAREN	8,000.00	.00	.00	4,000.00	4,000.00
11-0417-000-0000-00000-0004 0416 RESTR REVENUE MEDIC	30,719.00	.00	.00	.00	30,719.00
11-0419-000-0000-00000-0004 0419 MISC - FED SPEC ED	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - FEDERAL REVENUE	481,476.00	50,549.00	.00	65,191.44	416,284.56
11-0511-000-0000-00000-0005 0511 SPECIAL ED TUITION	6,800.00	.00	.00	2,409.00	4,391.00
11-0511-000-0000-00000-0005 0120 SPECIAL ED SPECIAL	.00	.00	.00	.00	.00
11-0513-000-0000-00000-0005 0120 LISD SPECIAL ED SPE	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005 0120 LISD SPECIAL ED SPE	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005 0122 LISD SPECIAL ED LIS	450,000.00	.00	.00	.00	450,000.00
11-0519-000-0000-00000-0005 0220 LISD SPECIAL ED PAR	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005 0199 LISD SPECIAL ED MIS	56,529.00	4,000.00	.00	15,662.00	40,867.00

SPI  
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MADISON SCHOOL DISTRICT  
DETAIL REVENUE STATUS REPORT

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	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
11-0541-000-0000-00000-0005 0541 INSURANCE DIVIDENDS	14,000.00	.00	.00	.00	14,000.00
11-0593-000-0000-00000-0005 0593 SALE SCHOOL PROPERT	1,900.00	.00	.00	.00	1,900.00
TOTAL DEPARTMENT - INCOMING TRANSFERS	529,229.00	4,000.00	.00	18,071.00	511,158.00
TOTAL FUND - GENERAL FUND	12,789,360.00	541,764.81	.00	2,501,497.70	10,287,862.30
TOTAL REPORT	12,789,360.00	541,764.81	.00	2,501,497.70	10,287,862.30

SPI  
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MADISON SCHOOL DISTRICT  
DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 1  
EXPSTall

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-2134-000-0000-00000-0000 2130 CAFETERIA EMPLOYEE	.00	833.42	.00	2,595.21	-2,595.21
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	833.42	.00	2,595.21	-2,595.21
11-1118-000-0340-02315-0010 2830 EL.PRE EMPLOYER SOC	6,178.00	325.94	.00	958.53	5,219.47
11-1118-000-0340-02315-0010 2840 EL.PRE WORKMANS COM	50.00	.00	.00	.00	50.00
11-1118-000-0340-02315-0010 3110 EL.PRE PURCHASED SE	400.00	.00	.00	.00	400.00
11-1118-000-0340-02315-0010 3220 EL.PRE WKSHOPS/CONF	200.00	.00	.00	.00	200.00
11-1118-000-0340-02315-0010 2820 EL.PRE EMPLOYEE RET	15,509.00	715.02	.00	2,159.68	13,349.32
11-1118-000-0340-02315-0010 1870 EL.PRE SALARY-SUBST	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 2130 EL.PRE EMPLOYEE INS	18,600.00	1,686.77	.00	5,024.23	13,575.77
11-1118-000-0340-02315-0010 1240 EL.PRE SALARY TEACH	50,697.00	4,260.88	.00	12,529.94	38,167.06
11-1118-000-0340-02315-0010 1630 EL.PRE SALARY AIDE	12,600.00	.00	.00	.00	12,600.00
11-1118-000-0340-02315-0010 1639 EL.PRE TRANS AIDE	1,550.00	.00	.00	.00	1,550.00
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	600.00	.00	.00	.00	600.00
11-1118-000-0340-02315-0010 5140 EL.PRE TRANSPORTATI	9,100.00	.00	.00	.00	9,100.00
11-1118-000-0340-02315-0010 5990 EL.PRE MISC. SUPPLI	200.00	.00	.00	.00	200.00
11-1118-000-0340-02315-0010 6410 EL.PRE NEW EQUIP/FU	.00	.00	.00	.00	.00
11-1213-000-0340-02315-0010 3130 EL.NURSE NURSING	.00	.00	.00	.00	.00
11-1216-000-0340-02315-0010 2830 EL.SOCWRK EMPLOYER	.00	40.44	.00	118.48	-118.48
11-1216-000-0340-02315-0010 1440 EL.SOCWRK SALARY PS	6,875.00	528.84	.00	1,548.81	5,326.19
11-1216-000-0340-02315-0010 2820 EL.SOCWRK EMPLOYEE	.00	89.58	.00	262.35	-262.35
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	9,036.00	.00	.00	.00	9,036.00
11-1271-000-0340-02315-0010 2830 EL.TRANS EMPLOYER S	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - PRE-SCHOOL INSTRUCTION	131,595.00	7,647.47	.00	22,602.02	108,992.98
11-1111-000-0000-02315-0011 2830 EL.REG EMPLOYER SOC	179,340.00	13,734.50	.00	35,216.48	144,123.52
11-1111-000-0000-02315-0011 2840 EL.REG WORKMANS COM	2,854.00	.00	.00	.00	2,854.00
11-1111-000-0000-02315-0011 3110 EL.REG PURCHASED SE	60,000.00	.00	.00	.00	60,000.00
11-1111-000-0000-02315-0011 3130 EL.REG NURSING	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 2850 EL.REG UNEMPLOYMENT	4,000.00	.00	.00	20,213.33	-16,213.33
11-1111-000-0000-02315-0011 2990 EL.REG SICK DAY REI	900.00	.00	.00	.00	900.00
11-1111-000-0000-02315-0011 3220 EL.REG WKSHOPS/CONF	2,500.00	315.90	.00	190.90	2,309.10
11-1111-000-0000-02315-0011 1240 EL.REG SALARY TEACH	2,344,009.00	180,375.74	.00	462,312.88	1,881,696.12
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	450,205.00	29,877.96	.00	76,284.54	373,920.46
11-1111-000-0000-02315-0011 1870 EL.REG SALARY-SUBST	300.00	360.00	.00	.00	-60.00
11-1111-000-0000-02315-0011 2130 EL.REG EMPLOYEE INS	497,975.00	41,747.27	.00	133,884.07	364,090.93
11-1111-000-0000-02315-0011 6410 EL.REG NEW EQUIP/FU	20,000.00	4,629.12	419.76	4,799.30	14,780.94
11-1111-000-0000-02315-0011 7410 EL.REG DUES/CHAUFFE	.00	155.00	.00	1,225.00	-1,225.00
11-1111-000-0000-02315-0011 8220 EL.REG PAYMT TO ANO	8,100.00	3.50	.00	2,282.45	5,817.55

SPI  
DATE: 10/07/2010  
TIME: 15:59:54

MADISON SCHOOL DISTRICT  
DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 2  
EXPSTall

SELECTION CRITERIA: orgn.fund='11'  
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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1111-000-0000-02315-0011 5990 EL.REG MISC. SUPPLI	1,500.00	19.30	.00	108.98	1,391.02
11-1111-000-0000-02315-0011 5210 EL.REG TEXTBOOKS	27,000.00	8,444.30	5,244.10	42,842.30	-21,086.40
11-1111-000-0000-02315-0011 5110 EL.REG TEACHING SUP	42,050.00	6,557.26	728.46	18,939.99	22,381.55
11-1111-000-0000-02315-0011 5119 EL.REG MIBLSI	.00	250.00	.00	250.00	-250.00
11-1111-000-0000-02315-0011 4220 EL.REG CONTRACT SER	8,000.00	261.45	.00	1,566.51	6,433.49
11-1111-000-0000-02315-0011 4120 EL.REG REPAIRS/MAIN	750.00	.00	.00	.00	750.00
11-1111-000-6410-02315-0011 2820 EL REG ARRA EMPLOYE	.00	.00	.00	.00	.00
11-1111-000-6410-02315-0011 1240 EL REG ARRA SALARY	.00	.00	.00	1,600.00	-1,600.00
11-1111-000-6410-02315-0011 2830 EL REG ARRA EMPLOYE	.00	.00	.00	122.40	-122.40
11-1213-000-0000-02315-0011 3130 EL.REG.NURSE NURSIN	24,308.00	.00	.00	1,172.61	23,135.39
11-1259-000-0000-02315-0011 3990 EL.BUS STUDENT INS	6,101.00	.00	.00	5,230.00	871.00
TOTAL DEPARTMENT - ELEMENTARY INSTRUCTION	3,679,892.00	286,731.30	6,392.32	808,601.74	2,864,897.94
11-1113-000-0000-02316-0012 4120 HS.REG REPAIRS/MAIN	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 4220 HS.REG CONTRACT SER	7,400.00	315.39	.00	655.64	6,744.36
11-1113-000-0000-02316-0012 5110 HS.REG TEACHING SUP	19,395.00	3,000.02	1,172.87	10,352.21	7,869.92
11-1113-000-0000-02316-0012 5210 HS.REG TEXTBOOKS	19,800.00	3,252.97	.00	25,337.19	-5,537.19
11-1113-000-0000-02316-0012 5121 HS.REG PLTW	.00	21.20	981.36	49.48	-1,030.84
11-1113-000-0000-02316-0012 5130 HS.REG GRADUATION E	1,500.00	.00	.00	186.38	1,313.62
11-1113-000-0000-02316-0012 5990 HS.REG MISC. SUPPLI	1,200.00	78.83	.00	78.83	1,121.17
11-1113-000-0000-02316-0012 8210 HS.REG PREP ACADEMY	22,000.00	.00	.00	.00	22,000.00
11-1113-000-0000-02316-0012 8220 HS.REG PAYMT TO ANO	8,100.00	7.00	.00	2,285.94	5,814.06
11-1113-000-0000-02316-0012 7410 HS.REG DUES/CHAUFFE	.00	80.00	.00	161.00	-161.00
11-1113-000-0000-02316-0012 6450 HS.REG MUSIC INST N	5,300.00	121.39	.00	760.92	4,539.08
11-1113-000-0000-02316-0012 6410 HS.REG NEW EQUIP/FU	29,030.00	1,854.59	2,432.25	4,070.65	22,527.10
11-1113-000-0000-02316-0012 2990 HS.REG SICK DAY REI	5,500.00	.00	.00	.00	5,500.00
11-1113-000-0000-02316-0012 2850 HS.REG UNEMPLOYMENT	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 3110 HS.REG PURCHASED SE	21,000.00	.00	.00	.00	21,000.00
11-1113-000-0000-02316-0012 3220 HS.REG WKSHOPS/CONF	1,200.00	434.02	.00	1,334.02	-134.02
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	7,000.00	.00	.00	.00	7,000.00
11-1113-000-0000-02316-0012 2840 HS.REG WORKMANS COM	1,452.00	.00	.00	.00	1,452.00
11-1113-000-0000-02316-0012 2830 HS.REG EMPLOYER SOC	101,494.00	7,997.47	.00	20,690.97	80,803.03
11-1113-000-0000-02316-0012 1242 HS.REG ISSI	.00	409.26	.00	1,626.27	-1,626.27
11-1113-000-0000-02316-0012 1240 HS.REG SALARY TEACH	1,326,414.00	104,881.30	.00	270,966.25	1,055,447.75
11-1113-000-0000-02316-0012 2820 HS.REG EMPLOYEE RET	254,784.00	17,288.11	.00	44,531.96	210,252.04
11-1113-000-0000-02316-0012 1870 HS.REG SALARY-SUBST	300.00	.00	.00	.00	300.00
11-1113-000-0000-02316-0012 2210 HS.REG EARLY RETIRE	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 2130 HS.REG EMPLOYEE INS	295,865.00	22,862.74	.00	75,706.28	220,158.72
11-1113-000-0696-02316-0012 5990 HS.REG.DRUG MISC. S	1,000.00	.00	.00	.00	1,000.00
11-1213-000-0000-02316-0012 3130 HS.NURSE NURSING	3,975.00	.00	.00	195.43	3,779.57
11-1259-000-0000-02316-0012 3990 HS.BUS STUDENT INS	3,281.00	.00	.00	3,401.41	-120.41
TOTAL DEPARTMENT - H.S. BASIC INSTRUCT	2,136,990.00	162,604.29	4,586.48	462,390.83	1,670,012.69

SPI  
DATE: 10/07/2010  
TIME: 15:59:54

MADISON SCHOOL DISTRICT  
DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 3  
EXPSTAll

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1112-000-0000-07262-0013 4120 MS.REG REPAIRS/MAIN	500.00	.00	.00	.00	500.00
11-1112-000-0000-07262-0013 4220 MS.REG CONTRACT SER	10,300.00	756.97	.00	1,857.15	8,442.85
11-1112-000-0000-07262-0013 5121 MS.REG PLTW	.00	.00	302.05	.00	-302.05
11-1112-000-0000-07262-0013 5210 MS.REG TEXTBOOKS	18,000.00	.00	.00	555.34	17,444.66
11-1112-000-0000-07262-0013 5119 MS.REG MIBLSI	.00	30.00	.00	30.00	-30.00
11-1112-000-0000-07262-0013 5110 MS.REG TEACHING SUP	12,700.00	1,332.01	3,715.23	2,122.56	6,862.21
11-1112-000-0000-07262-0013 5990 MS.REG MISC. SUPPLI	3,000.00	49.95	.00	325.73	2,674.27
11-1112-000-0000-07262-0013 6410 MS.REG NEW EQUIP/FU	23,278.00	913.72	.00	4,768.01	18,509.99
11-1112-000-0000-07262-0013 6450 MS.REG MUSIC INST N	2,000.00	915.62	195.00	915.62	889.38
11-1112-000-0000-07262-0013 7410 MS.REG DUES/CHAUFFE	.00	80.00	.00	80.00	-80.00
11-1112-000-0000-07262-0013 8220 MS.REG PAYMT TO ANO	8,100.00	3.50	.00	2,282.45	5,817.55
11-1112-000-0000-07262-0013 3110 MS.REG PURCHASED SE	23,000.00	.00	.00	.00	23,000.00
11-1112-000-0000-07262-0013 2990 MS.REG SICK DAY REI	1,100.00	.00	.00	118.20	981.80
11-1112-000-0000-07262-0013 2850 MS.REG UNEMPLOYMENT	.00	.00	.00	.00	.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	30.00	.00	106.05	893.95
11-1112-000-0000-07262-0013 2840 MS.REG WORKMANS COM	1,500.00	.00	.00	.00	1,500.00
11-1112-000-0000-07262-0013 2830 MS.REG EMPLOYER SOC	78,098.00	6,288.24	.00	13,827.78	64,270.22
11-1112-000-0000-07262-0013 2130 MS.REG EMPLOYEE INS	239,375.00	17,346.16	.00	49,825.05	189,549.95
11-1112-000-0000-07262-0013 2820 MS.REG EMPLOYEE RET	196,054.00	13,818.48	.00	30,167.59	165,886.41
11-1112-000-0000-07262-0013 1242 MS.REG ISSI	.00	4,318.77	.00	7,054.35	-7,054.35
11-1112-000-0000-07262-0013 1240 MS.REG SALARY TEACH	1,020,892.00	78,854.54	.00	174,972.88	845,919.12
11-1112-000-0000-07262-0013 1870 MS.REG SALARY-SUBST	.00	.00	.00	.00	.00
11-1213-000-0000-07262-0013 3130 MS.NURSE NURSING	3,975.00	.00	.00	195.44	3,779.56
11-1259-000-0000-07262-0013 3990 MS. BUS STUDENT INS	2,820.00	.00	.00	2,877.14	-57.14
TOTAL DEPARTMENT - M.S. BASIC INSTRUCT	1,645,692.00	124,737.96	4,212.28	292,081.34	1,349,398.38
11-1113-000-0375-02316-0015 4120 HS.REG.DRIVER REPAI	400.00	.00	.00	.00	400.00
11-1113-000-0375-02316-0015 5110 HS.REG.DRIVER TEACH	200.00	.00	.00	.00	200.00
11-1113-000-0375-02316-0015 2830 HS.REG.DRIVER EMPLO	543.00	23.86	.00	446.26	96.74
11-1113-000-0375-02316-0015 2820 HS.REG.DRIVER EMPLO	1,363.00	53.64	.00	1,049.31	313.69
11-1113-000-0375-02316-0015 1240 HS.REG.DRIVER SALAR	7,100.00	316.64	.00	5,838.05	1,261.95
TOTAL DEPARTMENT - DRIVERS EDUCATION	9,606.00	394.14	.00	7,333.62	2,272.38
11-1122-000-6380-02315-0016 1240 EL ARRA IDEA SALARY	34,727.00	2,770.14	.00	9,519.69	25,207.31
11-1122-000-6380-02315-0016 2820 EL ARRA IDEA EMPLOY	.00	469.26	.00	1,612.63	-1,612.63
11-1122-000-6380-02315-0016 2130 EL ARRA IDEA EMPLOY	.00	961.43	.00	3,390.63	-3,390.63
11-1122-000-6380-02315-0016 2830 EL ARRA IDEA EMPLOY	.00	211.94	.00	728.30	-728.30
11-1122-000-6380-02315-0016 5110 EL ARRA IDEA TEACHI	.00	.00	.00	.00	.00
11-1122-193-0202-02315-0016 2830 EL.SPEC.AI EMPLOYER	.00	87.94	.00	87.94	-87.94
11-1122-193-0202-02315-0016 2820 EL.SPEC.AI EMPLOYEE	.00	194.73	.00	194.73	-194.73
11-1122-193-0202-02315-0016 1632 EL.SPEC.AI AIDE - E	71,686.00	1,149.54	.00	1,149.54	70,536.46
11-1122-140-0202-02315-0016 1633 EL.SPEC.EI AIDE-EI	.00	.00	.00	.00	.00
11-1122-140-0202-02315-0016 2820 EL.SPEC.EI EMPLOYEE	.00	.00	.00	.00	.00



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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1122-140-0202-02315-0016 2830 EL.SPEC.EI EMPLOYER	.00	.00	.00	.00	.00
11-1122-140-0202-02315-0016 3223 EL.SPEC.EI TRAVEL E	.00	.00	.00	.00	.00
11-1122-140-0202-02315-0016 5113 EL.SPEC.EI SUPPLIES	.00	.00	.00	.00	.00
11-1122-140-0202-02315-0016 6423 EL.SPEC.EI FURN/EQU	.00	.00	.00	.00	.00
11-1122-140-0202-02315-0016 5993 EL.SPEC.EI MISC EI	.00	.00	.00	.00	.00
11-1122-110-0202-02315-0016 5994 EL.SPEC.EMI MISC MC	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 5114 EL.SPEC.EMI SUPPLIE	720.00	143.30	.01	212.52	507.47
11-1122-110-0202-02315-0016 3224 EL.SPEC.EMI TRAVEL	1,800.00	.00	.00	1,380.00	420.00
11-1122-110-0202-02315-0016 2830 EL.SPEC.EMI EMPLOYE	.00	40.61	.00	40.61	-40.61
11-1122-110-0202-02315-0016 2820 EL.SPEC.EMI EMPLOYE	.00	89.91	.00	89.91	-89.91
11-1122-110-0202-02315-0016 1634 EL.SPEC.EMI AIDE-MC	27,248.00	530.79	.00	530.79	26,717.21
11-1122-194-0202-02315-0016 1632 EL.SPEC.RES AIDE -	.00	.00	.00	.00	.00
11-1122-194-0202-02315-0016 1240 EL.SPEC.RES SALARY	628,991.00	42,007.18	.00	127,596.28	501,394.72
11-1122-194-0202-02315-0016 2820 EL.SPEC.RES EMPLOYE	173,467.00	6,980.49	.00	21,072.76	152,394.24
11-1122-194-0202-02315-0016 2130 EL.SPEC.RES EMPLOYE	163,358.00	11,074.37	.00	36,551.80	126,806.20
11-1122-194-0202-02315-0016 2830 EL.SPEC.RES EMPLOYE	69,101.00	3,171.83	.00	9,658.41	59,442.59
11-1122-194-0202-02315-0016 2840 EL.SPEC.RES WORKMAN	900.00	.00	.00	.00	900.00
11-1122-194-0202-02315-0016 3222 EL.SPEC.RES TRAVEL	2,400.00	.00	.00	25.00	2,375.00
11-1122-194-0202-02315-0016 2990 EL.SPEC.RES SICK DA	.00	.00	.00	.00	.00
11-1122-194-0202-02315-0016 3110 EL.SPEC.RES PURCHAS	102,000.00	.00	.00	.00	102,000.00
11-1122-194-0202-02315-0016 5112 EL.SPEC.RES SUPPLIE	2,700.00	.00	.00	.00	2,700.00
11-1122-194-0202-02315-0016 4220 EL.SPEC.RES CONTRAC	950.00	.00	.00	.00	950.00
11-1122-194-0202-02315-0016 6422 EL.SPEC.RES FURN/EQ	300.00	.00	.00	.00	300.00
11-1122-194-0202-02315-0016 5992 EL.SPEC.RES MISC EL	400.00	.00	.00	.00	400.00
11-1122-000-6380-02316-0016 5110 HS ARRA IDEA TEACHI	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 2830 HS ARRA IDEA EMPLOY	.00	188.16	.00	670.32	-670.32
11-1122-000-6380-02316-0016 2130 HS ARRA IDEA EMPLOY	.00	1,009.37	.00	3,559.73	-3,559.73
11-1122-000-6380-02316-0016 2820 HS ARRA IDEA EMPLOY	.00	450.60	.00	1,570.97	-1,570.97
11-1122-000-6380-02316-0016 1240 HS ARRA IDEA SALARY	34,257.00	2,659.92	.00	9,273.78	24,983.22
11-1122-140-0202-02316-0016 1635 HS.SPEC.EI AIDE - B	.00	.00	.00	.00	.00
11-1122-140-0202-02316-0016 2830 HS.SPEC.EI EMPLOYER	.00	.00	.00	.00	.00
11-1122-140-0202-02316-0016 2820 HS.SPEC.EI EMPLOYEE	.00	.00	.00	.00	.00
11-1122-110-0202-02316-0016 2820 HS.SPEC.EMI EMPLOYE	.00	106.10	.00	106.10	-106.10
11-1122-110-0202-02316-0016 2830 HS.SPEC.EMI EMPLOYE	.00	47.93	.00	47.93	-47.93
11-1122-110-0202-02316-0016 3226 HS.SPEC.EMI TRAVEL	200.00	.00	.00	.00	200.00
11-1122-110-0202-02316-0016 1636 HS.SPEC.EMI AIDE -	27,302.00	626.38	.00	626.38	26,675.62
11-1122-110-0202-02316-0016 5116 HS.SPEC.EMI SUPPLIE	800.00	.00	.00	.00	800.00
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 6426 HS.SPEC.EMI FURN/EQ	200.00	937.74	.00	937.74	-737.74
11-1122-196-0202-02316-0016 1638 HS.SPEC.LRE LRE AID	60,633.00	1,172.53	.00	1,172.53	59,460.47
11-1122-196-0202-02316-0016 2830 HS.SPEC.LRE EMPLOYE	.00	89.71	.00	89.71	-89.71
11-1122-196-0202-02316-0016 2820 HS.SPEC.LRE EMPLOYE	.00	198.63	.00	198.63	-198.63
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 3221 HS.SPEC.RES TRAVEL	2,400.00	40.00	.00	65.00	2,335.00

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1122-194-0202-02316-0016 1631 HS.SPEC.RES AIDE -	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 1240 HS.SPEC.RES SALARY	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 6421 HS.SPEC.RES FURN/EQ	1,900.00	.00	.00	.00	1,900.00
11-1122-194-0202-02316-0016 5991 HS.SPEC.RES MISC HS	800.00	.00	.00	.00	800.00
11-1122-194-0202-02316-0016 5111 HS.SPEC.RES SUPPLIE	5,850.00	1,108.36	1,351.29	1,492.40	3,006.31
11-1122-170-0202-07262-0016 5110 HS.SPEC.VI TEACHING	1,500.00	22.99	.00	22.99	1,477.01
11-1122-000-6380-07262-0016 5110 MS ARRA IDEA TEACHI	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 1240 MS ARRA IDEA SALARY	40,286.00	3,148.70	.00	12,668.71	27,617.29
11-1122-000-6380-07262-0016 2820 MS ARRA IDEA EMPLOY	.00	533.40	.00	2,146.10	-2,146.10
11-1122-000-6380-07262-0016 2130 MS ARRA IDEA EMPLOY	.00	1,207.77	.00	4,259.39	-4,259.39
11-1122-000-6380-07262-0016 3220 MS ARRA IDEA WKSHOP	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 2830 MS ARRA IDEA EMPLOY	.00	240.86	.00	969.10	-969.10
11-1122-194-0202-07262-0016 2820 MS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 2830 MS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 1240 MS.SPEC.RES SALARY	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - SPECIAL EDUCATION	1,457,476.00	83,672.61	1,351.30	253,719.05	1,202,405.65
11-1125-000-0601-02315-0017 1241 EL.COMP.TTL 1 SALAR	40,104.00	246.24	.00	4,023.77	36,080.23
11-1125-000-0601-02315-0017 1240 EL.COMP.TTL 1 SALAR	57,698.00	4,462.96	.00	18,127.68	39,570.32
11-1125-000-0601-02315-0017 1630 EL.COMP.TTL 1 SALAR	45,000.00	89.24	.00	89.24	44,910.76
11-1125-000-0601-02315-0017 2130 EL.COMP.TTL 1 EMPLO	12,809.00	252.32	.00	662.49	12,146.51
11-1125-000-0601-02315-0017 2820 EL.COMP.TTL 1 EMPLO	37,014.00	758.66	.00	3,954.19	33,059.81
11-1125-000-0601-02315-0017 2830 EL.COMP.TTL 1 EMPLO	14,744.00	367.09	.00	1,697.73	13,046.27
11-1125-000-0601-02315-0017 2840 EL.COMP.TTL 1 WORKM	.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	2,313.00	.00	.00	.00	2,313.00
11-1125-000-0601-02315-0017 6410 EL.COMP.TTL 1 NEW E	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 5110 MS ARRA TITLE TEACH	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 2830 MS ARRA TITLE EMPLO	.00	243.92	.00	627.00	-627.00
11-1125-000-6370-07262-0017 3220 MS ARRA TITLE WKSHO	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 2820 MS ARRA TITLE EMPLO	.00	540.14	.00	1,388.39	-1,388.39
11-1125-000-6370-07262-0017 1240 MS ARRA TITLE SALAR	.00	3,188.50	.00	8,195.91	-8,195.91
11-1212-000-0601-02315-0017 1220 EL.COUN.TTL 1 SALAR	30,242.00	2,426.34	.00	7,113.01	23,128.99
11-1212-000-0601-02315-0017 2820 EL.COUN.TTL 1 EMPLO	.00	394.08	.00	1,154.13	-1,154.13
11-1212-000-0601-02315-0017 2130 EL.COUN.TTL 1 EMPLO	.00	.00	.00	.00	.00
11-1212-000-0601-02315-0017 2830 EL.COUN.TTL 1 EMPLO	.00	185.62	.00	532.64	-532.64
11-1213-000-0601-02315-0017 3130 EL.NURSE.TTL 1 NURS	.00	.00	.00	.00	.00
11-1226-000-0601-02315-0017 2830 EL.DIR.TTL 1 EMPLOY	.00	54.94	.00	164.82	-164.82
11-1226-000-0601-02315-0017 2130 EL.DIR.TTL 1 EMPLOY	.00	.00	.00	.00	.00
11-1226-000-0601-02315-0017 2820 EL.DIR.TTL 1 EMPLOY	.00	114.88	.00	402.08	-402.08
11-1226-000-0601-02315-0017 1160 EL.DIR.TTL 1 SALARY	19,693.00	718.18	.00	2,154.54	17,538.46
11-1231-000-0601-02315-0017 3180 EL.BOE.TTL 1 AUDIT	900.00	.00	.00	.00	900.00
TOTAL DEPARTMENT - TITLE I	260,517.00	14,043.11	.00	50,287.62	210,229.38

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1125-000-0306-02315-0018 2840 EL.COMP.AR WORKMANS	325.00	.00	.00	.00	325.00
11-1125-000-0306-02315-0018 3220 EL.COMP.AR WKSHOPS/	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 3227 EL.COMP.AR TRAVE &	500.00	.00	.00	.00	500.00
11-1125-000-0306-02315-0018 2830 EL.COMP.AR EMPLOYER	23,902.00	1,286.20	.00	3,134.09	20,767.91
11-1125-000-0306-02315-0018 1240 EL.COMP.AR SALARY T	174,759.00	12,007.23	.00	30,455.60	144,303.40
11-1125-000-0306-02315-0018 1290 EL.COMP.AR OTHER PR	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 1637 EL.COMP.AR AIDE - S	40,021.00	3,078.54	.00	9,235.60	30,785.40
11-1125-000-0306-02315-0018 1630 EL.COMP.AR SALARY A	97,671.00	1,863.94	.00	1,863.94	95,807.06
11-1125-000-0306-02315-0018 2820 EL.COMP.AR EMPLOYEE	60,004.00	2,837.42	.00	7,025.55	52,978.45
11-1125-000-0306-02315-0018 2130 EL.COMP.AR EMPLOYEE	22,000.00	1,842.26	.00	5,500.78	16,499.22
11-1125-000-0306-02315-0018 1870 EL.COMP.AR SALARY-S	.00	.00	.00	.00	.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 5110 EL.COMP.AR TEACHING	1,000.00	.00	.00	1,406.10	-406.10
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	500.00	42.60	.00	42.60	457.40
11-1125-000-0306-02315-0018 6417 EL.COMP.AR EQUIP/FU	.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	421,682.00	22,958.19	.00	58,664.26	363,017.74
11-1221-000-0764-02315-0019 3120 EL.TITLE II A EMPLO	24,175.00	392.16	.00	7,325.30	16,849.70
11-1221-000-0764-02316-0019 3120 HS.TITLE II A EMPLO	.00	20.00	.00	1,040.20	-1,040.20
11-1221-000-0764-07262-0019 3120 MS.TITLE II A EMPLO	18,566.00	1,400.00	.00	1,463.49	17,102.51
TOTAL DEPARTMENT - TITLE II TEACHER TRAININ	42,741.00	1,812.16	.00	9,828.99	32,912.01
11-1125-000-0341-02315-0020 3220 EL.COMP.SS WKSHOPS/	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2830 EL.COMP.SS EMPLOYER	153.00	5.76	.00	210.01	-57.01
11-1125-000-0341-02315-0020 2840 EL.COMP.SS WORKMANS	.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	339.00	12.77	.00	465.05	-126.05
11-1125-000-0341-02315-0020 1630 EL.COMP.SS SALARY A	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 1240 EL.COMP.SS SALARY T	2,000.00	75.39	.00	2,778.67	-778.67
11-1125-000-0341-02315-0020 6410 EL.COMP.SS NEW EQUI	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 5110 EL.COMP.SS TEACHING	.00	.00	.00	.00	.00
11-1226-000-0341-02315-0020 1160 EL.DIR.SS SALARY SC	.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 2830 EL.DIR.SS EMPLOYER	.00	.00	.00	.00	.00
11-1261-000-0341-02315-0020 5790 EL.OPER.SS TRANSPOR	.00	.00	.00	.00	.00
11-1271-000-0341-02315-0020 2830 EL.TRANS.SS EMPLOYE	.00	.00	.00	42.22	-42.22
11-1271-000-0341-02315-0020 2820 EL.TRANS.SS EMPLOYE	.00	.00	.00	93.50	-93.50
11-1271-000-0341-02315-0020 1610 EL.TRANS.SS SALARY	.00	.00	.00	552.00	-552.00
TOTAL DEPARTMENT - SUMMER SCHOOL	2,492.00	93.92	.00	4,141.45	-1,649.45

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1125-000-0307-02315-0021 1630 EL.COMP.BILING SALA	12,420.00	276.00	.00	276.00	12,144.00
11-1125-000-0307-02315-0021 2820 EL.COMP.BILING EMPL	2,385.00	46.75	.00	46.75	2,338.25
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	950.00	21.12	.00	21.12	928.88
11-1125-000-0307-02315-0021 3220 EL.COMP.BILING WKSH	.00	.00	.00	.00	.00
11-1125-000-0307-02315-0021 5110 EL.COMP.BILING TEAC	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - BILINGUAL	15,755.00	343.87	.00	343.87	15,411.13
11-1212-000-0000-02315-0025 5120 EL.COUN TESTING SUP	400.00	.00	.00	.00	400.00
11-1212-000-0000-02315-0025 3220 EL.COUN WKSHOPS/CON	450.00	.00	.00	.00	450.00
11-1212-000-0000-02315-0025 2830 EL.COUN EMPLOYER SO	3,804.00	293.64	.00	840.27	2,963.73
11-1212-000-0000-02315-0025 2130 EL.COUN EMPLOYEE IN	6,080.00	1,726.93	.00	5,327.51	752.49
11-1212-000-0000-02315-0025 2820 EL.COUN EMPLOYEE RE	9,549.00	619.76	.00	1,815.07	7,733.93
11-1212-000-0000-02315-0025 1220 EL.COUN SALARY COUN	49,721.00	3,838.52	.00	11,254.58	38,466.42
11-1212-000-0000-02316-0025 1220 HS.COUN SALARY COUN	68,933.00	4,808.76	.00	14,426.28	54,506.72
11-1212-000-0000-02316-0025 1620 HS.COUN SALARY-SECR	33,828.00	2,357.36	.00	7,113.28	26,714.72
11-1212-000-0000-02316-0025 2820 HS.COUN EMPLOYEE RE	19,734.00	1,054.16	.00	3,523.98	16,210.02
11-1212-000-0000-02316-0025 2130 HS.COUN EMPLOYEE IN	18,152.00	987.23	.00	3,151.59	15,000.41
11-1212-000-0000-02316-0025 2830 HS.COUN EMPLOYER SO	7,861.00	512.88	.00	1,542.32	6,318.68
11-1212-000-0000-02316-0025 3220 HS.COUN WKSHOPS/CON	1,200.00	.00	.00	.00	1,200.00
11-1212-000-0000-02316-0025 2990 HS.COUN SICK DAY RE	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 5120 HS.COUN TESTING SUP	10,000.00	.00	181.34	8,460.00	1,358.66
11-1212-000-0000-02316-0025 5910 HS.COUN OFFICE SUPP	650.00	119.80	.00	131.88	518.12
11-1212-000-0000-02316-0025 6410 HS.COUN NEW EQUIP/F	.00	.00	.00	.00	.00
11-1212-000-0000-07262-0025 2830 MS.COUN EMPLOYER SO	.00	38.96	.00	114.08	-114.08
11-1212-000-0000-07262-0025 2820 MS.COUN EMPLOYEE RE	.00	88.86	.00	260.23	-260.23
11-1212-000-0000-07262-0025 1220 MS.COUN SALARY COUN	.00	524.56	.00	1,536.25	-1,536.25
11-1219-000-0000-02315-0025 1660 EL.NOON SAL SUPVR-I	19,100.00	1,278.62	.00	1,278.62	17,821.38
11-1219-000-0000-02315-0025 2820 EL.NOON EMPLOYEE RE	3,668.00	196.63	.00	196.63	3,471.37
11-1219-000-0000-02315-0025 2830 EL.NOON EMPLOYER SO	1,461.00	97.67	.00	97.67	1,363.33
11-1219-000-0000-02316-0025 2830 HS.NOON EMPLOYER SO	119.00	14.43	.00	14.43	104.57
11-1219-000-0000-02316-0025 2820 HS.NOON EMPLOYEE RE	298.00	32.20	.00	32.20	265.80
11-1219-000-0000-02316-0025 1660 HS.NOON SAL SUPVR-I	1,550.00	190.00	.00	190.00	1,360.00
11-1221-000-0000-02315-0025 5110 EL.INSERT TEACHING S	.00	.00	.00	.00	.00
11-1221-000-0000-02316-0025 5110 HS.INSERT TEACHING S	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - SUPPORT SERVICES PUPIL	256,558.00	18,780.97	181.34	61,306.87	195,069.79
11-1222-000-0000-02315-0026 5310 EL.LIB LIBRARY BOOK	2,500.00	134.01	.00	202.83	2,297.17
11-1222-000-0000-02315-0026 4120 EL.LIB REPAIRS/MAIN	200.00	.00	.00	.00	200.00
11-1222-000-0000-02315-0026 6410 EL.LIB NEW EQUIP/FU	900.00	.00	.00	.00	900.00
11-1222-000-0000-02315-0026 5990 EL.LIB MISC. SUPPLI	400.00	.00	.00	132.00	268.00
11-1222-000-0000-02315-0026 1630 EL.LIB SALARY AIDE	28,079.00	1,876.74	.00	5,423.10	22,655.90
11-1222-000-0000-02315-0026 2820 EL.LIB EMPLOYEE RET	5,392.00	317.91	.00	918.65	4,473.35
11-1222-000-0000-02315-0026 2130 EL.LIB EMPLOYEE INS	.00	.00	.00	.00	.00

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1222-000-0000-02315-0026 2830 EL.LIB EMPLOYER SOC	2,148.00	143.58	.00	414.88	1,733.12
11-1222-000-0000-02315-0026 3220 EL.LIB WKSHOPS/CONF	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 3220 HS.LIB WKSHOPS/CONF	150.00	.00	.00	.00	150.00
11-1222-000-0000-02316-0026 2830 HS.LIB EMPLOYER SOC	2,662.00	207.14	.00	650.86	2,011.14
11-1222-000-0000-02316-0026 2130 HS.LIB EMPLOYEE INS	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 2820 HS.LIB EMPLOYEE RET	6,683.00	390.93	.00	1,237.93	5,445.07
11-1222-000-0000-02316-0026 2210 HS.LIB EARLY RETIRE	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 1630 HS.LIB SALARY AIDE	34,800.00	.00	.00	.00	34,800.00
11-1222-000-0000-02316-0026 1230 HS.LIB SALARY LIBRA	.00	2,707.70	.00	8,507.70	-8,507.70
11-1222-000-0000-02316-0026 5990 HS.LIB MISC. SUPPLI	450.00	.00	80.85	.00	369.15
11-1222-000-0000-02316-0026 6410 HS.LIB NEW EQUIP/FU	1,000.00	.00	.00	421.80	578.20
11-1222-000-0000-02316-0026 8220 HS.LIB PAYMT TO ANO	8,700.00	.00	.00	2,897.90	5,802.10
11-1222-000-0000-02316-0026 4120 HS.LIB REPAIRS/MAIN	450.00	5.51	.00	24.47	425.53
11-1222-000-0000-02316-0026 5310 HS.LIB LIBRARY BOOK	2,500.00	.00	1,147.98	-25.64	1,377.66
TOTAL DEPARTMENT - LIBRARY	97,014.00	5,783.52	1,228.83	20,806.48	74,978.69
11-1293-000-0000-02316-0027 5110 ATHLETIC TEACHING S	75,000.00	.00	.00	.00	75,000.00
11-1293-000-0000-02316-0027 6410 ATHLETIC NEW EQUIP/	15,000.00	.00	.00	.00	15,000.00
11-1293-000-0000-02316-0027 1560 ATHLETIC COACH SALA	99,849.00	6,608.56	.00	6,608.56	93,240.44
11-1293-000-0000-02316-0027 2820 ATHLETIC EMPLOYEE R	26,780.00	1,119.52	.00	1,119.52	25,660.48
11-1293-000-0000-02316-0027 2830 ATHLETIC EMPLOYER S	.00	501.11	.00	501.11	-501.11
11-1293-000-0000-02316-0027 3110 ATHLETIC PURCHASED	83,790.00	20,601.30	.00	20,601.30	63,188.70
TOTAL DEPARTMENT - ATHLETIC	300,419.00	28,830.49	.00	28,830.49	271,588.51
11-1231-000-0000-00000-0028 3180 BUSINESS OFFICE AUD	14,446.00	.00	.00	.00	14,446.00
11-1232-000-0000-00000-0028 3220 SUPER WKSHOPS/CONF	9,000.00	.00	.00	55.17	8,944.83
11-1232-000-0000-00000-0028 3190 SUPER UNEMPLOYMENT	2,900.00	480.00	.00	960.00	1,940.00
11-1232-000-0000-00000-0028 3191 SUPER BOARD EXPENSE	2,500.00	.00	.00	.00	2,500.00
11-1232-000-0000-00000-0028 3170 SUPER LEGAL SERVICE	28,000.00	5,628.54	.00	25,625.58	2,374.42
11-1232-000-0000-00000-0028 2990 SUPER SICK DAY REIM	52,300.00	.00	.00	1,440.55	50,859.45
11-1232-000-0000-00000-0028 2820 SUPER EMPLOYEE RETI	39,151.00	862.48	.00	3,506.74	35,644.26
11-1232-000-0000-00000-0028 2830 SUPER EMPLOYER SOCI	20,024.00	575.28	.00	1,618.75	18,405.25
11-1232-000-0000-00000-0028 2130 SUPER EMPLOYEE INSU	55,200.00	4,871.59	.00	23,330.24	31,869.76
11-1232-000-0000-00000-0028 1620 SUPER SALARY-SECR	29,945.00	2,430.38	.00	7,291.14	22,653.86
11-1232-000-0000-00000-0028 1110 SUPER SALARY SUPERI	37,395.00	2,914.86	.00	5,829.72	31,565.28
11-1232-000-0000-00000-0028 1390 SUPER SALARY-ADMIN.	34,594.00	2,661.08	.00	7,983.24	26,610.76
11-1232-000-0000-00000-0028 5910 SUPER OFFICE SUPPLI	2,500.00	-87.49	.00	53.91	2,446.09
11-1232-000-0000-00000-0028 5990 SUPER MISC. SUPPLIE	2,200.00	754.45	.00	1,235.14	964.86
11-1232-000-0000-00000-0028 8220 SUPER PAYMT TO ANOT	4,300.00	.00	.00	.00	4,300.00
11-1232-000-0000-00000-0028 7410 SUPER DUES/CHAUFFEU	.00	81.00	.00	5,733.00	-5,733.00
11-1232-000-0000-00000-0028 6410 SUPER NEW EQUIP/FUR	3,000.00	.00	810.75	46.06	2,143.19
11-1232-000-0000-00000-0028 4910 SUPER SALARY ELECTI	1,201.00	.00	.00	.00	1,201.00
11-1232-000-0000-00000-0028 4220 SUPER CONTRACT SERV	600.00	43.31	.00	92.22	507.78
11-1252-000-0000-00000-0028 1310 ACCT SALARY-ACCOUNT	105,763.00	8,151.98	.00	23,206.72	82,556.28

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1252-000-0000-00000-0028 2820 ACCT EMPLOYEE RETIR	.00	1,169.34	.00	4,092.69	-4,092.69
11-1252-000-0000-00000-0028 2830 ACCT EMPLOYER SOCIA	.00	609.20	.00	1,731.45	-1,731.45
11-1257-000-0000-00000-0028 3610 PRINT PRINTING/BIND	10,000.00	8.58	.00	5,214.90	4,785.10
11-1259-000-0000-00000-0028 7610 BUSINESS TAXES ABAT	30,000.00	676.80	.00	744.19	29,255.81
11-1259-000-0000-00000-0028 7210 BUSINESS INTEREST S	.00	.00	.00	.00	.00
11-1289-000-0000-00000-0028 2830 TECH EMPLOYER SOCIA	.00	339.50	.00	1,012.79	-1,012.79
11-1289-000-0000-00000-0028 2820 TECH EMPLOYEE RETIR	.00	704.44	.00	2,465.54	-2,465.54
11-1289-000-0000-00000-0028 1590 TECH SALARY OTHER T	54,060.00	4,437.96	.00	13,239.13	40,820.87
TOTAL DEPARTMENT - GENERAL ADMIN/BUSINESS	539,079.00	37,313.28	810.75	136,508.87	401,759.38
11-1241-000-0000-02315-0029 1620 EL.PRIN SALARY-SECR	57,311.00	5,157.29	.00	13,309.11	44,001.89
11-1241-000-0000-02315-0029 1150 EL.PRIN SALARY SCH.	153,719.00	12,527.32	.00	37,581.96	116,137.04
11-1241-000-0000-02315-0029 2130 EL.PRIN EMPLOYEE IN	33,820.00	3,649.29	.00	9,458.48	24,361.52
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	39,658.00	2,941.58	.00	9,492.31	30,165.69
11-1241-000-0000-02315-0029 2830 EL.PRIN EMPLOYER SO	16,144.00	1,352.89	.00	3,893.18	12,250.82
11-1241-000-0000-02315-0029 2990 EL.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-02315-0029 3220 EL.PRIN WKSHOPS/CON	2,100.00	.00	.00	.00	2,100.00
11-1241-000-0000-02315-0029 7410 EL.PRIN DUES/CHAUFF	.00	.00	.00	.00	.00
11-1241-000-0000-02315-0029 6410 EL.PRIN NEW EQUIP/F	.00	450.00	.00	450.00	-450.00
11-1241-000-0000-02315-0029 5990 EL.PRIN MISC. SUPPL	350.00	.00	76.50	13.60	259.90
11-1241-000-0000-02315-0029 4120 EL.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-02315-0029 5910 EL.PRIN OFFICE SUPP	3,500.00	.51	.00	113.88	3,386.12
11-1241-000-0000-02316-0029 5910 HS.PRIN OFFICE SUPP	2,000.00	23.51	9.19	452.24	1,538.57
11-1241-000-0000-02316-0029 4120 HS.PRIN REPAIRS/MAI	300.00	.00	.00	.00	300.00
11-1241-000-0000-02316-0029 5990 HS.PRIN MISC. SUPPL	350.00	42.60	77.00	42.60	230.40
11-1241-000-0000-02316-0029 6410 HS.PRIN NEW EQUIP/F	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 7410 HS.PRIN DUES/CHAUFF	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 3220 HS.PRIN WKSHOPS/CON	1,100.00	.00	.00	252.00	848.00
11-1241-000-0000-02316-0029 2990 HS.PRIN SICK DAY RE	2,000.00	.00	.00	.00	2,000.00
11-1241-000-0000-02316-0029 2830 HS.PRIN EMPLOYER SO	12,581.00	976.22	.00	2,775.66	9,805.34
11-1241-000-0000-02316-0029 2210 HS.PRIN EARLY RETIR	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 2130 HS.PRIN EMPLOYEE IN	6,875.00	587.03	.00	1,944.99	4,930.01
11-1241-000-0000-02316-0029 2820 HS.PRIN EMPLOYEE RE	23,185.00	1,822.96	.00	6,091.99	17,093.01
11-1241-000-0000-02316-0029 1150 HS.PRIN SALARY SCH.	119,635.00	9,356.54	.00	26,069.62	93,565.38
11-1241-000-0000-02316-0029 1620 HS.PRIN SALARY-SECR	44,827.00	3,404.72	.00	10,214.20	34,612.80
11-1241-000-0000-07262-0029 1620 MS.PRIN SALARY-SECR	33,164.00	2,364.25	.00	6,897.01	26,266.99
11-1241-000-0000-07262-0029 1150 MS.PRIN SALARY SCH.	135,358.00	10,412.18	.00	31,236.54	104,121.46
11-1241-000-0000-07262-0029 2820 MS.PRIN EMPLOYEE RE	31,669.00	2,164.34	.00	7,341.72	24,327.28
11-1241-000-0000-07262-0029 2130 MS.PRIN EMPLOYEE IN	16,808.00	1,333.16	.00	4,060.08	12,747.92
11-1241-000-0000-07262-0029 2830 MS.PRIN EMPLOYER SO	12,892.00	957.03	.00	2,856.31	10,035.69
11-1241-000-0000-07262-0029 2990 MS.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-07262-0029 3220 MS.PRIN WKSHOPS/CON	1,100.00	.00	.00	.00	1,100.00
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	.00	.00	.00	.00	.00

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FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1241-000-0000-07262-0029 5990 MS.PRIN MISC. SUPPL	350.00	702.60	1,074.50	702.60	-1,427.10
11-1241-000-0000-07262-0029 5910 MS.PRIN OFFICE SUPP	2,000.00	.00	.00	7,294.22	-5,294.22
11-1241-000-0000-07262-0029 4120 MS.PRIN REPAIRS/MAI	300.00	.00	.00	.00	300.00
TOTAL DEPARTMENT - SCHOOL ADMIN - PRINCIPAL	753,496.00	60,226.02	1,237.19	182,544.30	569,714.51
11-1351-000-0822-02315-0030 5110 EL.LATCH TEACHING S	2,000.00	.00	.00	.00	2,000.00
11-1351-000-0822-02315-0030 2830 EL.LATCH EMPLOYER S	3,599.00	23.31	.00	23.31	3,575.69
11-1351-000-0822-02315-0030 2820 EL.LATCH EMPLOYEE R	9,034.00	21.43	.00	21.43	9,012.57
11-1351-000-0822-02315-0030 1630 EL.LATCH SALARY AID	13,900.00	304.75	.00	304.75	13,595.25
11-1391-000-0822-02315-0030 1160 EL.PARED SALARY SCH	33,140.00	2,545.60	.00	7,636.80	25,503.20
11-1391-000-0822-02315-0030 2820 EL.PARED EMPLOYEE R	.00	431.22	.00	1,336.78	-1,336.78
11-1391-000-0822-02315-0030 2830 EL.PARED EMPLOYER S	.00	183.09	.00	548.05	-548.05
11-1391-000-0822-02315-0030 3220 EL.PARED WKSHOPS/CO	.00	.00	.00	.00	.00
11-1391-000-0822-02315-0030 5110 EL.PARED TEACHING S	500.00	.00	.00	223.61	276.39
11-1391-000-0822-02315-0030 6410 EL.PARED NEW EQUIP/	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - COMMUNITY SERVICES	62,173.00	3,509.40	.00	10,094.73	52,078.27
11-1261-000-0000-00000-0031 5910 OPER OFFICE SUPPLIE	300.00	.00	.00	298.16	1.84
11-1261-000-0000-00000-0031 5980 OPER MAINTENANCE SU	34,000.00	1,357.45	.00	16,812.17	17,187.83
11-1261-000-0000-00000-0031 5981 OPER BOILER TREATME	347.00	.00	.00	.00	347.00
11-1261-000-0000-00000-0031 5990 OPER MISC. SUPPLIES	16,000.00	45.00	.00	2,657.86	13,342.14
11-1261-000-0000-00000-0031 4220 OPER CONTRACT SERV	12,000.00	648.00	.00	3,240.15	8,759.85
11-1261-000-0000-00000-0031 4110 OPER FURN EQPT REPA	3,500.00	988.15	.00	14,816.75	-11,316.75
11-1261-000-0000-00000-0031 4120 OPER REPAIRS/MAINT	5,000.00	1,269.00	.00	1,299.00	3,701.00
11-1261-000-0000-00000-0031 5510 OPER HEATING GAS	81,120.00	461.27	.00	1,324.83	79,795.17
11-1261-000-0000-00000-0031 5520 OPER ELECTRICITY	90,206.00	6,134.78	.00	14,830.38	75,375.62
11-1261-000-0000-00000-0031 3220 OPER WKSHOPS/CONF I	150.00	.00	.00	.00	150.00
11-1261-000-0000-00000-0031 3410 OPER TELEPHONE	18,000.00	399.81	.00	1,288.95	16,711.05
11-1261-000-0000-00000-0031 3830 OPER WATER AND SEWA	12,500.00	843.31	.00	2,765.46	9,734.54
11-1261-000-0000-00000-0031 3840 OPER WASTE AND TRAS	2,023.00	.00	.00	1,800.00	223.00
11-1261-000-0000-00000-0031 3910 OPER INSURANCE LIAB	58,286.00	.00	.00	.00	58,286.00
11-1261-000-0000-00000-0031 3911 OPER BOILER INSURAN	2,662.00	.00	.00	.00	2,662.00
11-1261-000-0000-00000-0031 2990 OPER SICK DAY REIMB	2,500.00	.00	.00	.00	2,500.00
11-1261-000-0000-00000-0031 2840 OPER WORKMANS COMPE	13,773.00	.00	.00	14,374.00	-601.00
11-1261-000-0000-00000-0031 2850 OPER UNEMPLOYMENT C	350.00	.00	.00	.00	350.00
11-1261-000-0000-00000-0031 2820 OPER EMPLOYEE RETIR	56,815.00	3,955.68	.00	12,951.68	43,863.32
11-1261-000-0000-00000-0031 2830 OPER EMPLOYER SOCIA	23,128.00	1,813.11	.00	5,619.42	17,508.58
11-1261-000-0000-00000-0031 1960 OPER OVERTIME OPERA	2,500.00	93.48	.00	244.54	2,255.46
11-1261-000-0000-00000-0031 2130 OPER EMPLOYEE INSUR	104,652.00	5,908.35	.00	17,798.24	86,853.76
11-1261-000-0000-00000-0031 1170 OPER SALARY SUPVR-I	50,000.00	1,442.32	.00	4,415.60	45,584.40
11-1261-000-0000-00000-0031 1550 OPER SALARY - MAINT	28,564.00	5,333.44	.00	17,392.16	11,171.84
11-1261-000-0000-00000-0031 1640 OPER SALARY CUSTODI	221,267.00	16,831.89	.00	51,404.57	169,862.43
11-1455-000-0000-00000-0031 6220 AQUIS FURN/EQUIPT N	30,000.00	899.94	.00	6,813.93	23,186.07
11-1455-000-0000-00000-0031 6221 AQUIS FURN/EQUIPT N	20,000.00	.00	.00	.00	20,000.00

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MADISON SCHOOL DISTRICT  
DETAIL EXPENDITURE STATUS REPORT

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SELECTION CRITERIA: orgn.fund='11'  
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SORTED BY: FUND,DEPARTMENT,FUNCTION  
TOTALLED ON: FUND,DEPARTMENT  
PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
TOTAL DEPARTMENT - OPERATION-MAINTENANCE	889,643.00	48,424.98	.00	192,147.85	697,495.15
11-1271-000-0000-00000-0033 5910 TRANS OFFICE SUPPLI	150.00	7.00	.00	7.00	143.00
11-1271-000-0000-00000-0033 5990 TRANS MISC. SUPPLIE	700.00	49.25	.00	49.25	650.75
11-1271-000-0000-00000-0033 7410 TRANS DUES/CHAUFFEU	210.00	.00	.00	.00	210.00
11-1271-000-0000-00000-0033 6510 TRANS NEW VEHICLES	.00	.00	.00	.00	.00
11-1271-000-0000-00000-0033 6610 TRANS SCHOOL BUS PU	40,000.00	.00	.00	.00	40,000.00
11-1271-000-0000-00000-0033 5710 TRANS GASOLINE, OIL	36,300.00	2,479.15	.00	6,673.78	29,626.22
11-1271-000-0000-00000-0033 5720 TRANS TIRES,TUBES A	4,500.00	48.00	.00	428.49	4,071.51
11-1271-000-0000-00000-0033 5730 TRANS VEHICLE REPAI	11,000.00	1,171.68	.00	2,850.32	8,149.68
11-1271-000-0000-00000-0033 5510 TRANS HEATING GAS	1,000.00	33.92	.00	86.20	913.80
11-1271-000-0000-00000-0033 4130 TRANS BUS MECHANIC	12,500.00	1,512.00	.00	2,430.00	10,070.00
11-1271-000-0000-00000-0033 4230 TRANS CONTRACTED SE	1,350.00	.00	.00	.00	1,350.00
11-1271-000-0000-00000-0033 1630 TRANS SALARY AIDE	12,300.00	171.89	.00	171.89	12,128.11
11-1271-000-0000-00000-0033 1550 TRANS SALARY - MAIN	9,521.00	.00	.00	.00	9,521.00
11-1271-000-0000-00000-0033 1610 TRANS SALARY VEHICL	113,000.00	1,920.91	.00	1,920.91	111,079.09
11-1271-000-0000-00000-0033 1611 TRANS SALARY-EXTRA	18,000.00	967.85	.00	1,188.65	16,811.35
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 1170 TRANS SALARY SUPVR-	18,100.00	1,000.00	.00	1,911.36	16,188.64
11-1271-000-0000-00000-0033 2130 TRANS EMPLOYEE INSU	6,470.00	.00	.00	.00	6,470.00
11-1271-000-0000-00000-0033 2830 TRANS EMPLOYER SOCI	13,202.00	310.66	.00	397.26	12,804.74
11-1271-000-0000-00000-0033 2820 TRANS EMPLOYEE RETI	29,029.00	518.48	.00	555.89	28,473.11
11-1271-000-0000-00000-0033 2840 TRANS WORKMANS COMP	4,234.00	.00	.00	.00	4,234.00
11-1271-000-0000-00000-0033 2990 TRANS SICK DAY REIM	600.00	.00	.00	.00	600.00
11-1271-000-0000-00000-0033 3192 TRANS PHYSICALS	1,200.00	809.00	.00	809.00	391.00
11-1271-000-0000-00000-0033 3220 TRANS WKSHOPS/CONF	.00	100.00	.00	100.00	-100.00
11-1271-000-0000-00000-0033 3930 TRANS TRANSPORTATIO	10,470.00	.00	.00	.00	10,470.00
TOTAL DEPARTMENT - TRANSPORTATION	345,486.00	11,099.79	.00	19,580.00	325,906.00
11-1621-000-0000-00000-0040 2820 MODFUND EMPLOYEE RE	.00	.00	.00	2,340.08	-2,340.08
11-1621-000-0000-00000-0040 2830 MODFUND EMPLOYER SO	.00	.00	.00	1,028.35	-1,028.35
11-1621-000-0000-00000-0040 8110 MODFUND ATHLETIC	.00	.00	.00	13,547.39	-13,547.39
11-1641-000-0000-00000-0040 8110 MODFUND B&S ATHLETI	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - MODICATIONS	.00	.00	.00	16,915.82	-16,915.82
TOTAL FUND - GENERAL FUND	13,048,306.00	919,840.89	20,000.49	2,641,325.41	10,386,980.10
TOTAL REPORT	13,048,306.00	919,840.89	20,000.49	2,641,325.41	10,386,980.10



**Madison School District  
2010 - 2011  
OCTOBER**

Vendor	Check #	Amount
M W MORSS ROOFING	1134	\$117,547.00

<b>Total Building &amp; Site</b>		<b>\$117,547.00</b>
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MADISON SCHOOL DISTRICT  
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FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
13463	9101	10/11/10	84768 SWIS	5119	MIBLISI SWIS SUBSCRIB	250.00
13464	9101	10/11/10	169 ABC TRAINING AND TESTING	3220	M LOPEZ TEST	100.00
13465	9101	10/11/10	3250 ADRIAN MECHANICAL SERVICE	4120	REPAIR TO AC UNIT	1,269.00
13466	9101	10/11/10	6870 AMERICAN OFFICE SOLUTIONS	4220	C1851 HS COPIER	38.00
13467	9101	10/11/10	70157 ARM INDUSTRIAL & ENVIRONM	4220	3 YEAR REINSPECTION	600.00
13468	9101	10/11/10	13620 AVERY OIL & PROPANE, INC.	5710	FUEL	2,479.15
13469	9101	10/11/10	10565 BATTLE CREEK AREA MATHEMA	5110	OUR CHANGING EARTH STUDEN	40.60
13469	9101	10/11/10	10565 BATTLE CREEK AREA MATHEMA	5110	LIGHT AND SOUND STUDENT J	32.00
13469	9101	10/11/10	10565 BATTLE CREEK AREA MATHEMA	5110	ESTIMATED SHIPPING/HANDLI	11.63
			TOTAL CHECK			84.23
13470	9101	10/11/10	12957 BIO CORPORATION	5110	CSFP01P: FETAL PIG CLASS	102.02
13470	9101	10/11/10	12957 BIO CORPORATION	5110	LF0445P: PLAIN LEOPARD F	58.00
13470	9101	10/11/10	12957 BIO CORPORATION	5110	EW0709F: EACHWORMS UNIT	17.40
13470	9101	10/11/10	12957 BIO CORPORATION	5110	EW0709J: EARTHWORMS UNIT	4.00
13470	9101	10/11/10	12957 BIO CORPORATION	5110	VG0809L: VINYL GLOVES LA	27.20
13470	9101	10/11/10	12957 BIO CORPORATION	5110	P001P: PIG BRAIN VAC PAC	67.50
13470	9101	10/11/10	12957 BIO CORPORATION	5110	P080P: PIG UTERUS W/ EMB	23.20
13470	9101	10/11/10	12957 BIO CORPORATION	5110	TPPL01X: PLAIN T-PINS 1/	8.25
13470	9101	10/11/10	12957 BIO CORPORATION	5110	TW00605: STRAIGHT FORCEP	16.00
13470	9101	10/11/10	12957 BIO CORPORATION	5110	ESTIMATED SHIPPING/HANDLI	36.29
			TOTAL CHECK			359.86
13471	9101	10/11/10	41650 JILL M BRANDEBERRY	6410	CURTAINS	117.02
13472	9101	10/11/10	27780 DONNA J BYTWORK	3220	MILEAGE, TRAIN TICKET	147.90
13473			16240 CDW GOVERNMENT, INC.		VOID: MULTI STUB CHECK	
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	M7586 MS CABLES	103.29
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	M7586 MS CABLES	103.29
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	3 CABLES FOR EL	105.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	M7586 EL CABLES	44.26
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	M7586 EL CABLES	44.27
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	MS S&H	13.45
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	CREDIT ON TLP3057	-103.29
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	CREDIT ON CABLES	-78.40
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	CREDIT ON TLP3057	-44.26
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	CREDIT ON CABLES	-33.60
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	EL S&H	5.76
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	M7586; MEMORY, BATTER	389.34
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	7 CABLES FOR MS M7586	245.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	2002725 EPSON PL 84+	659.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	1442395 EPSON UNIV PROJEC	89.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	307487 STARTECH HDDB15M/H	35.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	14.48
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	723165 HP LTO3 ULTRIUM 96	165.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	1093919 BELKIN 7' CAT5E O	35.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	073957 BELKIN 3' CAT5E OR	2.75
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	1093922 BELKIN 14' CAT5E	30.00

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FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	1093923 BELKIN 25' CAT5E	32.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	1093924 BELKIN 50' CAT5E	28.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	1531107 CABLES TO GO VALU	20.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	255999 STARTECH.COM SVGA	31.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	307487 STARTECH.COM 50 FT	105.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	307487 STARTECH.COM 50 FT	105.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	342037 LABTEC GO 440 - HE	140.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	143562 BELKIN STANDARD MO	22.50
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	3.24
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	6.31
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	.79
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	3.53
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	4.47
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	5.16
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	508655 CHIEF 8"X24" SUS	80.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	508655 CHIEF 8"X24" SUS	80.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	508655 CHIEF 8"X24" SUS	160.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	8.87
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	8.87
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	17.74
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	BELKIN 3' CAT5E OR CAT5 S	16.50
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	BELKIN 7' CAT5E OR CAT5 S	24.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	EPSON DC-10S DOCUMENT CAM	399.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	STARTECH.COM 50 FT COAX H	35.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	CABLES TO GO TRULINK 2-PO	40.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	HP WIRELESS CLIENT - NETW	158.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	1.69
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	.79
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	3.84
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	6.90
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	857572 EPSON PROJECTOR	259.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	10.12
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	508655 CHIEF 8"X24" SUS	80.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	307487 STARTECH HDDB15M/H	70.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	1941063 C2G VGA VIDEO SPL	40.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	1442395 EPSON UNIV PROJEC	89.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	2002725 EPSON PL 84+ XGA	659.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	1531107 C2G 50FT VALU SE	10.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	25.61
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	1831321 LOGITECH R400 WI	96.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	1955967 HP V125W USB 4GB	54.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	3.35
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	5.96
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6426	508655 CHIEF 8"X24" SUS	80.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6426	1941063 C2G VGA VIDEO SP	40.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6426	1442395 EPSON UNIV PROJE	89.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6426	2002725 EPSON PL 84+ XGA	659.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6426	1531107 C2G 50FT VALU SE	10.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6426	307487 STARTECH HDDB15M	35.00
13474	9101	10/11/10	16240 CDW GOVERNMENT, INC.	6426	ESTIMATED SHIPPING/HANDLI	24.74
TOTAL CHECK						5,712.32
13475	9101	10/11/10	85960 STEVEN B COX	5980	ODO BAN X 2	19.94
13476	9101	10/11/10	25200 CUTTING EDGE ENGRAVING	5980	NAME PLATES	15.50
13476	9101	10/11/10	25200 CUTTING EDGE ENGRAVING	5980	NAME PLATE	9.50

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MADISON SCHOOL DISTRICT  
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FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
TOTAL CHECK						25.00
13477	9101	10/11/10	26591 DECKER EQUIPMENT	5980	MASTER LOCK/KEY	147.75
13477	9101	10/11/10	26591 DECKER EQUIPMENT	4110	WHITE BOARDS/SHARPENE	988.15
TOTAL CHECK						1,135.90
13478	9101	10/11/10	34628 FITNESS WAREHOUSE	5110	BC-1 GYM CHALK 1 POUND BO	36.00
13478	9101	10/11/10	34628 FITNESS WAREHOUSE	5110	HEXAGONAL DUMBBELLS; GRAY	30.00
13478	9101	10/11/10	34628 FITNESS WAREHOUSE	5110	O-10RB 10# BUMPER; SOLID	68.00
13478	9101	10/11/10	34628 FITNESS WAREHOUSE	5110	ESTIMATED SHIPPING/HANDLI	30.00
TOTAL CHECK						164.00
13479	9101	10/11/10	34932 FOLLETT EDUCATIONAL SERVI	5210	SPANISH TEXTBOOKS	1,226.40
13480	9101	10/11/10	35580 FRAME'S PEST CONTROL, INC	4220	PEST CONTROL	48.00
13481	9101	10/11/10	35916 FREDERICK PAUL & ASSOC.,	3190	MONTHLY UNEMPLOY	240.00
13481	9101	10/11/10	35916 FREDERICK PAUL & ASSOC.,	3190	MONTHLY UNEMPLOY	240.00
TOTAL CHECK						480.00
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	CH CURSIVE HANDWRITING ST	129.00
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	BB BLACKBOARD WITH DOUBLE	129.00
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	WP WOOD PIECES SET FOR CA	55.00
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	MAT MAT FOR WOOD PIECES	3.50
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	LC CAPITOL LETTER CARDS F	7.95
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	LAM LAMINATED VERSION CAP	16.75
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	RAD ROLL A DOUGH LETTERS	31.90
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	SAS STAMP AND SEE SCREEN	23.90
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	TB TAG BAGS	69.95
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	SING SING ALONG CD GET SE	11.95
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	SLT SLATE CHALKBOARD	47.40
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	FC FLIP CRAYONS	16.50
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	GSS GET SET FOR SCHOOL ST	167.70
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	TGPK PRE-K TEACHERS GUIDE	6.45
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	SC LITTLE SPONGE CUBES	2.25
13482	9101	10/11/10	41975 HANDWRITING WITHOUT TEARS	5110	ESTIMATED SHIPPING/HANDLI	71.92
TOTAL CHECK						791.12
13483	9101	10/11/10	43957 HEIDI MILLER	6410	LITERACY RM WALLS	110.00
13484	9101	10/11/10	43958 HEINEMANN	5110	LUCY CALKINS UNIT OF STUD	172.00
13484	9101	10/11/10	43958 HEINEMANN	5110	ESTIMATED SHIPPING/HANDLI	17.20
TOTAL CHECK						189.20
13485	9101	10/11/10	44772 HILLSDALE EDUCATION PU	5210	978-1-931466-12-7 MEET MI	5,992.50
13485	9101	10/11/10	44772 HILLSDALE EDUCATION PU	5210	978-1-931466-17-2 TEACHER	359.70
13485	9101	10/11/10	44772 HILLSDALE EDUCATION PU	5210	ESTIMATED SHIPPING/HANDLI	438.65
TOTAL CHECK						6,790.85
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5210	STATS TEXTBOOKS	2,369.25
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5210	11 BOOKS FOR DAMAGED	1,044.89
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5110	MATH RESOURCES	899.48
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5111	READING LEVEL KITS	1,108.36
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5210	CREDIT	-1,881.00
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5210	11 DAMAGED BKS 100416	-1,064.25
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5210	978-0-618-51224-9 PRE-K R	1,882.40

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13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5210	ESTIMATED SHIPPING/HANDLI	188.24
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5110	9780669014228 B-READING A	86.40
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5110	9780669014327 C-READING A	43.20
13486	9101	10/11/10	46576 HOUGHTON MIFFLIN COMPANY	5110	ESTIMATED SHIPPING/HANDLI	12.96
		TOTAL CHECK				4,689.93
13487	9101	10/11/10	47396 IMPREST FUND	3220	L. HOOKER CONFERENCE	261.00
13487	9101	10/11/10	47396 IMPREST FUND	6450	MSBOA MEMBERSHIP	550.00
13487	9101	10/11/10	47396 IMPREST FUND	5910	CENTRAL OFFICE POSTAG	.44
13487	9101	10/11/10	47396 IMPREST FUND	5910	LG REIMB POSTAGE	7.07
13487	9101	10/11/10	47396 IMPREST FUND	5910	HS COUN POSTAGE	8.10
13487	9101	10/11/10	47396 IMPREST FUND	3610	11 RETURNED NEWSLETTE	8.58
13487	9101	10/11/10	47396 IMPREST FUND	3220	SANMIGUEL CONFERENCE	168.00
13487	9101	10/11/10	47396 IMPREST FUND	5990	P SAGER SUBSCRIBE	49.95
13487	9101	10/11/10	47396 IMPREST FUND	6450	MARCHING BAND	55.00
13487	9101	10/11/10	47396 IMPREST FUND	5110	HISPANIC HERIT. LUNCH	75.00
13487	9101	10/11/10	47396 IMPREST FUND	7410	SANMIGUEL DUES	80.00
13487	9101	10/11/10	47396 IMPREST FUND	7410	P SAGER DUES	80.00
13487	9101	10/11/10	47396 IMPREST FUND	7410	L. HOOKER DUES	80.00
13487	9101	10/11/10	47396 IMPREST FUND	5310	EL LIBRARY MAGAZINES	99.80
		TOTAL CHECK				1,522.94
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	HS MUSIC FOR CHOIR	61.25
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	HS MUSIC FOR CHOIR	174.00
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	MS MUSIC FOR CHOIR	113.40
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	BYE BYE BIRDIE MUSIC	14.95
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	BYE BYE BIRDIE CD	23.95
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	MS MUSIC FOR CHOIR	572.85
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	HS MUSIC FOR CHOIR	768.44
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	10092605 SOLFEGE SANTA (2	27.00
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	10092606 P/A CD SOLFEGE S	26.99
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	10092583 SINGING ON CHRIS	27.00
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	10093005 HEAR THOSE HOLID	27.00
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	10093007 P/A CD (HEAR THO	26.99
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	10092486 ONE NOTE SAMBA (	28.50
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	6450	10092487 TEACHING P/A CD	26.99
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	5110	10097657 NORTH POLE MUSIC	119.99
13488	9101	10/11/10	71668 J W PEPPER OF DETROIT	5110	ESTIMATED SHIPPING/HANDLI	14.99
		TOTAL CHECK				2,054.29
13489	9101	10/11/10	53790 JEANELLE WONDERS	6410	DOCUMENT CAMERA	69.00
13490	9101	10/11/10	49580 JEFFREY A STICKNEY, D.O.,	3192	BUS DRIVER PHYSICALS	809.00
13491	9101	10/11/10	51600 LISA KLEMM	5910	POSTAGE	.51
13491	9101	10/11/10	51600 LISA KLEMM	5910	POSTAGE	.07
13491	9101	10/11/10	51600 LISA KLEMM	5910	RECORDS POSTAGE	5.00
13491	9101	10/11/10	51600 LISA KLEMM	5910	HS COUN POSTAGE	5.00
13491	9101	10/11/10	51600 LISA KLEMM	5910	POSTAGE FOR HS COUN	6.63
		TOTAL CHECK				17.21
13492	9101	10/11/10	55760 LENAWEE TIRE-SUPPLY	5720	BALANCE AND LABOR	48.00
13493	9101	10/11/10	55432 LENAWEE INTERMEDIATE SCHO	3220	J BRANDEBERRY, KLEIN	30.00
13493	9101	10/11/10	55432 LENAWEE INTERMEDIATE SCHO	3221	BROSAMER, THOMPSON	30.00
13493	9101	10/11/10	55432 LENAWEE INTERMEDIATE SCHO	5730	SHOP CHARGES #2 #9	54.31

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13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	5910	TRANS NAME BADGE - 2	7.00
13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	8220	MS NAME BADGE - 1	3.50
13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	8220	EL NAME BADGE - 1	3.50
13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	3120	DIETRICH & MATTHEWS	20.00
13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	8220	HS NAME BADGE - 2	7.00
13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	3221	BROSAMER CONF	10.00
13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	5730	VEHICLE PARTS	1,086.17
13493	9101	10/11/10	55432 LENAWEЕ INTERMEDIATE SCHO	4130	VEHICLE LABOR	1,512.00
			TOTAL CHECK			2,763.48
13494	9101	10/11/10	11 MACOMB INTERMEDIATE SCHOO	5119	KEYS TO LITERACY	30.00
13495	9101	10/11/10	59537 MAKE MUSIC	6450	SMARTMUSIC EDUCATOR SUBSC	140.00
13495	9101	10/11/10	59537 MAKE MUSIC	6450	SMART MUSIC FOR STUDENTS	108.00
13495	9101	10/11/10	59537 MAKE MUSIC	6450	INSTRUMENTAL MICROPHONE F	79.80
13495	9101	10/11/10	59537 MAKE MUSIC	6450	SHIPPING	14.95
13495	9101	10/11/10	59537 MAKE MUSIC	6450	FINALE 2011 UPGRADE	169.95
			TOTAL CHECK			512.70
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	T3986 CO COPIER	43.31
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	L2170 K WING COPIER	63.11
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	T6989 HS COPIER	52.83
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	EL LEASE	198.34
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	T5321 MS COPIER	204.26
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	L2171 HS COPIER	224.56
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	T5325 MS COPIER	156.05
13496	9101	10/11/10	65990 MT BUSINESS TECHNOLOGIES,	4220	MS LEASE	396.66
			TOTAL CHECK			1,339.12
13497	9101	10/11/10	65997 MUSIC IN MOTION	5110	MUSICAL INSTRUMENTS POSTE	14.95
13497	9101	10/11/10	65997 MUSIC IN MOTION	5110	ESTIMATED SHIPPING/HANDLI	6.95
			TOTAL CHECK			21.90
13498	9101	10/11/10	66420 NASCO	5110	SA04392M BEAKER TONGS	10.80
13498	9101	10/11/10	66420 NASCO	5110	SA04392M BEAKER TONGS	32.40
13498	9101	10/11/10	66420 NASCO	5110	SB16654M SPARK LIGHTER, H	23.16
13498	9101	10/11/10	66420 NASCO	5110	SB25139M MAGNETIC MIN STI	80.95
13498	9101	10/11/10	66420 NASCO	5110	ESTIMATED SHIPPING/HANDLI	6.54
13498	9101	10/11/10	66420 NASCO	5110	ESTIMATED SHIPPING/HANDLI	9.19
			TOTAL CHECK			163.04
13499	9101	10/11/10	66576 NATE PECHAITIS	5110	YOUNG 5S SUPPLIES	187.48
13500	9101	10/11/10	66913 NATIONAL GEOGRAPHIC SCHOO	5110	J LUTTON MAGAZINES	468.60
13501	9101	10/11/10	66912 NATIONAL GEOGRAPHIC SOCIE	5110	NGS#5XNJR0910 - NATIONAL	360.00
13501	9101	10/11/10	66912 NATIONAL GEOGRAPHIC SOCIE	5110	NGS#5XNGX0910 - NATIONAL	90.00
13501	9101	10/11/10	66912 NATIONAL GEOGRAPHIC SOCIE	5110	ESTIMATED SHIPPING/HANDLI	45.00
			TOTAL CHECK			495.00
13502	9101	10/11/10	67250 NATIONAL SCIENCE TEACHERS	7410	10.11 NSTA NOWAK DUES	75.00
13503	9101	10/11/10	68790 NETECH	6410	536746713 DELL OPTIPLEX P	450.00
13503	9101	10/11/10	68790 NETECH	6410	536746713 DELL OPTIPLEX P	820.00
13503	9101	10/11/10	68790 NETECH	6410	544148046 DELL PRO P2211-	351.50
			TOTAL CHECK			1,621.50

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13504	9101	10/11/10	66014 PASCO	5110	ME-8979 MASS & HANGER SET	158.00
13504	9101	10/11/10	66014 PASCO	5110	ESTIMATED SHIPPING/HANDLI	16.00
		TOTAL CHECK				174.00
13505	9101	10/11/10	66016 PAXTON PATTERSON	5121	4051 ALVIN 6" PROFESSIONA	11.20
13505	9101	10/11/10	66016 PAXTON PATTERSON	5121	ESTIMATED SHIPPING/HANDLI	10.00
		TOTAL CHECK				21.20
13506	9101	10/11/10	72220 PERFORMANCE AUTO OF ADRIA	5730	LUBE & ANTIFREEZE	31.20
13507	9101	10/11/10	72336 PERRY CORPORATION	4120	QK593 HS LIB COPIER	5.51
13508	9101	10/11/10	72661 PHONICS DANCE	3120	PHONICS DANCE MANUAL AND	165.00
13508	9101	10/11/10	72661 PHONICS DANCE	3120	ESTIMATED SHIPPING/HANDLI	15.00
		TOTAL CHECK				180.00
13509	9101	10/11/10	73709 POWER SYSTEMS	5110	50465 HUSKER POWER LOCKS	54.95
13509	9101	10/11/10	73709 POWER SYSTEMS	5110	ESTIMATED SHIPPING/HANDLI	7.70
		TOTAL CHECK				62.65
13510	9101	10/11/10	76014 REALLY GOOD STUFF, INC	5110	303880HX MAGNETIC LETTER	69.99
13510	9101	10/11/10	76014 REALLY GOOD STUFF, INC	5110	303524XX RHYME TIME LOTT	14.99
13510	9101	10/11/10	76014 REALLY GOOD STUFF, INC	5110	303482HX BEYOND THE NAME	14.99
13510	9101	10/11/10	76014 REALLY GOOD STUFF, INC	5110	158492EJ WE SHOW GREAT BE	29.98
13510	9101	10/11/10	76014 REALLY GOOD STUFF, INC	5110	303324EH THE EZ READ SOUN	24.99
13510	9101	10/11/10	76014 REALLY GOOD STUFF, INC	5110	ESTIMATED SHIPPING/HANDLI	18.59
		TOTAL CHECK				173.53
13511	9101	10/11/10	75960 RENAISSANCE LEARNING, INC	5110	500 AR RENEWAL	2,125.00
13512	9101	10/11/10	76706 RICHARD KOCH	3120	PD 10/1/10	500.00
13513	9101	10/11/10	14960 ROBERT BROOKE & ASSOC	5980	DRIVER ROLLER	517.52
13513	9101	10/11/10	14960 ROBERT BROOKE & ASSOC	5980	DRIVER ROLLER	346.45
		TOTAL CHECK				863.97
13514	9101	10/11/10	80195 SCHOOL HEALTH CORPORATION	5990	EL MEDICAL SUPPLIES	42.60
13514	9101	10/11/10	80195 SCHOOL HEALTH CORPORATION	5990	MS MEDICAL SUPPLIES	42.60
13514	9101	10/11/10	80195 SCHOOL HEALTH CORPORATION	5990	HS MEDICAL SUPPLIES	42.60
		TOTAL CHECK				127.80
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9061059030 061059 SCHOO	1.68
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9040587030 040587 "HIGH	2.49
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9040587030 040587 "HIGH	2.49
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9078695030 078695 SCHOO	4.98
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9083275030 083275 SCHOO	6.60
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91298137030 1298137 SCH	13.06
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9086339030 086339 SCHOO	6.70
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9040602030 040602 HIGHL	3.10
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9040572030 040572 SCOTC	3.35
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9084876030 084876 SCHOO	5.59
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9084877030 084877 SCHOO	10.76
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9084878030 084878 SCHOO	10.76
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9070342030 070342 LABEL	19.99
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9085327030 085327 SCHOO	2.90

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13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9088706030 088706 SCHOO	2.34
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	101696 PENCILS, COLORED,	47.94
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	101743 BINDER, 3-RING, 1-	51.00
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102013 GLUE STICK, PERMAN	7.80
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102261 MARKERS, PERMANENT	1.14
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102267 MARKERS, PERMANENT	1.14
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102269 MARKERS, PERMANENT	1.14
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102320 BINDER CLIPS, SMAL	.32
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102321 BINDER CLIPS, MEDI	.80
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102322 BINDER CLIPS, LARG	1.66
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	102405 SCISSORS, 6", POIN	7.44
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	102906 GRAPH PAPER, WHITE	30.90
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5910	103304 SELF-STICK REMOVAB	2.07
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	103304 SELF-STICK REMOVAB	4.14
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	103424 TAPE, INVISIBLE, 1	3.42
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9077355 077355 S	2.49
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9081915030 081915	4.98
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9081916030 081916	4.98
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9245787030 245787	13.09
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9595621030 595621	11.60
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91054178030 1054178	25.95
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91078299030 1078299	8.98
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91077186030 1077186	2.78
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91092621030 1092621	12.19
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9073689030 073689	9.48
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9079489030 079489	14.74
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9077399030 077399	6.78
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9067115030 067115	6.98
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9038857030 038857	20.93
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91296239030 1296239	39.98
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9085006030 085006	9.94
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9008970030 008970	5.16
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9040602030 040602	3.72
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9015741030 015741	16.77
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9088708030 088708	2.34
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9359058030 359058	6.45
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9359073030 359073	6.45
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91298264030 1298264	6.82
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9083275030 083275 PENCI	6.60
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9077355030 077355 ERASR	2.49
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9078466030 078466 PENCI	1.29
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9038158030 038158 PEN S	.99
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9086331030 086331 PEN B	.99
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9059415030 059415 MARKE	3.82
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91298145030 1298145 HIG	2.99
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91298264030 1298264 MAR	6.82
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	91296239030 1296239 MAR	19.99
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9059634030 059634 CLEAN	1.78
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9059637030 059637 CLEAN	14.29
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9084409030 084409 PROTR	1.90
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	90311486030 031-1486 CO	20.73
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9081888030 081888 RULER	14.70
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9038178030 038178 STAPL	5.99
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9061059030 061059 STAPL	.56
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9086332030 086332 PUNCH	3.98
13515	9101	10/11/10	80181 SCHOOL SPECIALTY	5110	9078693030 1353959 GLUE	1.47



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13515		9101		10/11/10	80181	SCHOOL SPECIALTY	5110	9044366030 044366 TAPE	17.99
13515		9101		10/11/10	80181	SCHOOL SPECIALTY	5110	9084473030 084473 PAPER	.17
13515		9101		10/11/10	80181	SCHOOL SPECIALTY	5110	9084473030 084473 PAPER	.17
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MADISON SCHOOL DISTRICT  
CHECK REGISTER

PAGE NUMBER: 9  
VENCHK11  
ACCOUNTING PERIOD: 4/11

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13517	9101	10/11/10	85490 SPORTIME	5110	9008384110 008384 STICK	135.99
13517	9101	10/11/10	85490 SPORTIME	5110	91328196110 1328196 GOA	22.99
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13519	9101	10/11/10	89052 THRUN LAW FIRM, P.C.	3170	NEGOTIATIONS W MEA	5,628.54
13520	9101	10/11/10	93495 WEEKLY READER	5110	ZASZCZURYSKI MAGS	103.25
13520	9101	10/11/10	93495 WEEKLY READER	5110	KRIS ISOM SUBSCRIPTIO	394.80
			TOTAL CHECK			498.05
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13521	9101	10/11/10	57731 WRIGHT GROUP\ MCGRW HILL	5210	GEOMETRY TEMPLATE ISBN#1-	193.23
13521	9101	10/11/10	57731 WRIGHT GROUP\ MCGRW HILL	5210	EVERYDAY MATH DECK ISBN#	352.65
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MADISON SCHOOL DISTRICT  
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PAGE NUMBER: 10  
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ACCOUNTING PERIOD: 4/11

FUND - 25 - FOOD SERVICE

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TOTAL FUND						7.00	
TOTAL REPORT						55,348.23	

## **Superintendent's Report**

**October 11, 2010**

- I. Last month I neglected to include a request from MS language arts teacher Deanna Garno for a FMLA/disability/maternity leave. I have apologized to Deanna for the oversight. Deanna has requested a 12 week leave from approximately October 18<sup>th</sup> to January 14<sup>th</sup>. I recommend you approve her leave with the understanding that she may use accumulated sick leave for the period of time her doctor verifies she is disabled.
- II. You are entitled to have two voting delegates and two alternates to the MASB Delegate Assembly. The Delegate Assembly will be held on November 4<sup>th</sup> at 7:30 p.m. as part of the MASB Fall Conference in Grand Rapids. Several of you are planning to attend the conference so we need to decide at this meeting which of you will be the official delegates and the alternates.
- III. Our auditors will be at this meeting to present the annual audit. An electronic copy of the audit is attached to the Board packet. We will have a hard copy of the report available for you at the meeting. The audit is very positive. You will note on page 37 of the audit that we reduced expenditures by just over \$1.1 million in 09-10 vs. 08-09. You can also note on page 31 that, after making those cuts, we were also able to increase our General Fund balance by \$515,845. Our undesignated fund balance is now just under 25%. That should help provide some significant peace of mind for everyone connected to the school when we consider how much of our State revenue, both this year and last, is from one time federal stimulus funding. Robert Klein, the State Budget Director, commented at a meeting that I attended on September 23<sup>rd</sup> that because of the expiration of the one-time federal revenue, the continuing economic conditions in Michigan, and the very limited "one-time fix" options that remain for the State the 2011-12 State budget would be one of the most difficult in the State's history. Madison students, parents, and staff should feel very blessed to know that we are in a financial position to continue offering great educational opportunities for all of our students.
- IV. We are very pleased to have a new teacher, Lisa Segur, for our Great Start program (four year olds) and are recommending that you formally approve her employment at this meeting. Background information on Lisa can be found in Linda's report.
- V. As you are aware, the Michigan Public Schools Retirement System recently announced that effective November 1, 2010 the amount schools pay into the retirement system on behalf of their employees will increase from 19.41% to 20.66%. The 2009-10 rate was 16.94%. Therefore, the total increase from last

year is 3.72%, which has the same exact impact on the District's budget as if every employee had been granted a 3.72% raise. The latest 1.25% increase amounts to just over \$76,000, or the equivalent of \$50.56 per student, that could have been used elsewhere if not for this increase.

- VI. Two of our 5<sup>th</sup> grade teachers, Kristen Metevia and Lindsey Johnson, had some discussion with me very early in the summer about the possibility of taking our 5<sup>th</sup> graders to a camp this year. I am delighted with their interest and enthusiasm for this project. They will be at your meeting to present their plans and ask for your preliminary approval. They are planning a three day two night camp. Information about the proposed trip is included in the power point attached to this packet.
- VII. We have a ways to go before we will know our official FTE (full time equivalency) count for this fall, but the headcount conducted on the official September 29<sup>th</sup> count day is very encouraging. The FTE count will definitely be lower than the head count. Head count enrollment by grade on the 29<sup>th</sup> versus the head count on the official count day in September 2009 is as follows:

<u>Grade</u>	<u>2009-10</u>	<u>2010-11</u>
DK	22	44
K	122	124
1 <sup>st</sup>	126	121
2 <sup>nd</sup>	134	126
3 <sup>rd</sup>	124	138
4 <sup>th</sup>	110	119
5 <sup>th</sup>	119	112
6 <sup>th</sup>	135	115
7 <sup>th</sup>	94	132
8 <sup>th</sup>	111	95
9 <sup>th</sup>	98	110
10 <sup>th</sup>	92	100
11 <sup>th</sup>	90	89
12 <sup>th</sup>	<u>89</u>	<u>78</u>
Total	1,466	1,503

As you can note, if you compare the enrollment in each grade in 2009-10 to the enrollment in the succeeding grade in 2010-11 things are pretty consistent, with not more than a 6 student change in any individual grade, with two exceptions – the total number of children enrolled in DK/K is up 24 this year, and the 11<sup>th</sup> grade class in 09-10 that has moved to 12<sup>th</sup> grade this year is down 12. The DK/K change might very well be as a result of moving to a full day DK program. If not for the DK change our enrollment would only be 13 students higher than a year ago.

677 of the 1,503 students, or 45% of our enrollment, are schools of choice.

This data indicates once again how very difficult it is to project enrollment. Very minor changes per grade can net something quite significant in total. Those that are critical of a district's ability to project enrollment just don't understand the complexity of the process.

VIII. I had previously emailed you about the moisture problems that we have been experiencing recently in several parts of the building, most significantly with the high school gymnasium floor. I have approved the bid of \$21,393 submitted by Ohio Restoration to water proof some of our exterior walls, replace dried out expansion joints, and retuck some block mortar joints. Ohio Restoration has a good reputation for doing this type of work and has done similar work for other organizations in the area. They, and Dave Siler, both believe water penetration in the exterior of the block is the most likely cause of the problems we have been experiencing. They are fairly confident this work will prevent these issues from occurring in the future. They plan to be here this coming week to start the work which should take about 3 weeks to complete. The gym floor is slowly drying out, but it has a long way to go.

IX. I mentioned several facility concerns last month and noted that I would like to have some time at this meeting for discussion of these issues. There are three primary concerns – a performing arts facility, classroom space, and the building across the road that a group of athletic supporters would like to see renovated into a usable indoor athletic facility. I will try to further define the concerns at this meeting so we can begin a dialog and start searching for solutions.

Two of the smaller items on the list are (1) reroofing the concession stand and the small storage building near the MS gym, and (2) building a 24 x 24 addition to that storage building. We have bids for that work that I am reviewing at the time this report is being written. I will have more information for you at the meeting.

X. I have placed negotiations on the agenda for this meeting. There is not much to report, but I thought you might want to have a relatively brief closed session so I could update you and receive any direction you want to provide. As I have informed you in the past, negotiations have been cordial and professional, but extremely slow moving from my perspective. The Association still has a lot of language issues on the table that, if agreed to, would very seriously further restrict the Board's ability to manage the District. These are items that I know are just not acceptable to you or our administrative team. Our next session is scheduled for November 2<sup>nd</sup>.

XI. The yard signs arrived earlier this week. For those of you that are not aware, the signs are the result of a request that came up a few weeks ago from parents that attended a meeting here at school searching for ways to support our athletic programs (football was the specific focus of many in attendance). I was pleased to be able to respond to their request and purchase the signs. My compliments to the committee that designed the signs. My one request of the committee was to design a sign that would support our entire school program, not just one segment of the school. They did a great job and the signs look sharp!

- XII. I have received very positive reports from the few staff members that I have had the opportunity to talk with since our first early dismissal day last Friday. The initial reports are that the three hour blocks provided by the early dismissals are significantly more productive than the previous two hour delayed starts. The administrative team had felt this would be the case. Of course the sessions need to be more productive because we only have five early dismissals vs. the previous eight delays. Each of the principals have summarized the work that was done during the early dismissal in their reports.
- XIII. I continue to be impressed by the very significant efforts being made by the vast majority of our staff. They are working hard, and smart, to provide the best possible education for our students.

Board Report  
Kristin Earles, Principal  
Madison High School  
October 11, 2010

- I. October 1<sup>st</sup> Early Release– The HS Staff focused their professional development time around our School Improvement Reading Goal. Grade level teams met to discuss the reading level of their students within each academic hour, how student's ability to read affects delivery of instruction, what literacy strategies have been implemented, as well as, identifying strategies that teachers are committed to implementing in the future.
- II. NWEA Testing – The high school recently completed NWEA testing for all students in 9<sup>th</sup> and 10<sup>th</sup> grades. Future PD time will be spent analyzing student growth as measured by NWEA in the areas of Reading, Math, & Language Usage.
- III. Online Learning Lab – Last year we ran an afternoon Alternative Program for approximately 15 students. This year we are doing things slightly different. The on-line lab is open both 4<sup>th</sup> and 5<sup>th</sup> hours this year. Students have the opportunity to take a course on-line during their 4<sup>th</sup> and/or their 5<sup>th</sup> hour. Our goal is to provide students who are behind in credit the opportunity to earn credit towards graduation during the regular school day. Remaining spots are available to students who may want/need to take a course that may not be offered at Madison or is offered during a time that conflicts with their other coursework.
- IV. Varsity Baseball – As you are aware, Keith Covey has resigned from his position as Varsity Baseball Coach. I want to publically thank Keith for his dedication and commitment to the baseball program and to the young men that he had the opportunity to mentor.
- V. Marching Band Festival – Our HS Marching Band performed Tuesday evening at the County Marching Band Festival. Our band did extremely well! I was not able to stay for the entire event, but Mrs. Madziar shared that she received numerous positive comments throughout the evening. Nice job, Band!
- VI. Homecoming – This past week marked our Fall Homecoming. Jerry Pape and Marlys Ford, our HS Student Council Advisors, and our class advisors all put a tremendous amount of time in to ensure that homecoming is a fun and exciting week for our students & community. Lora Thornton and Dani Matthews kicked off the week with a 5k run on Sunday, Oct. 2<sup>nd</sup>. This was the first year for this event, and it went incredibly well. We are certainly blessed with a staff that consistently goes above and beyond when it comes to providing positive opportunities for our students.

### **Upcoming Events**

Sunday, October 17<sup>th</sup> - Choir performing at Adrian College, 3:00pm  
Tuesday, October 19<sup>th</sup> – 15 HS students and 2 teachers will be attending Siena Heights University to watch the Michigan Supreme Court hear oral arguments.  
Thursday, October 20<sup>th</sup> – Academic Open House, AKA Parent-Teacher-Conferences  
Friday, November 12<sup>th</sup> – HS Play in the Elementary Cafetorium



- I. The SIT set the agenda for our first early release date on October 1<sup>st</sup>. Time was scheduled for the Language Arts and Social Studies teams to work with Dr. Richard Koch on the development of a portfolio based assessment system for writing. This assessment system would include a rubric to assess all pieces of writing across content areas. In the second session of the day the Social Studies and Science teams worked with Dr. Richard Koch on inquiry-based learning. Our Mathematics and Language Arts teams worked with Bob Herrera on using NWEA data to reflect and influence our teaching strategies. There are three goals Dr. Richard Koch has for our faculty this year. Through our partnership together Madison Middle School teachers will imbed “writing to learn” practices in our lesson design. Secondly, content areas will design, plan, and implement at least one inquiry-based unit. Finally, we will develop a portfolio system as an authentic approach to writing assessment.
- II. There are four School Improvement goals set this year for Madison Middle School. These goals focus on improving reading achievement, math achievement, writing achievement, and student behavior. The School Improvement Plan has been placed on our website for stakeholder review.
- III. Mrs. Jill Brandeberry and her 8<sup>th</sup> grade Career class accepted the charge of publishing a monthly Middle School Newsletter. The students chose “Madison Times” as a name for the newsletter. Ideas for articles are chosen by the students who in turn do the research, conduct interviews, and write the copy. A parent of three elementary children, Mrs. Karri Tarsha, volunteers her expertise to turn the copy into an exciting publication. You can view the inaugural edition on our web site.
- IV. Our enrollment numbers are as follows: 6<sup>th</sup> – 115; 7<sup>th</sup> – 131; 8<sup>th</sup> – 95, for a total of 341 middle school students. This compares to a five year average of 333 students. As another comparison, there were 339 students enrolled at Madison Middle School on November 4<sup>th</sup>, 2009 last year. These enrollment numbers are significant considering the economic climate we live in.
- V. The MEAP assessment will be administered in grades 3-9 throughout the entire state over the next two weeks. Given the new format the MDE went to last year, this has become an administrative nightmare. As an example, on October 20<sup>th</sup>, every sixth grader has to take a 90 minute social studies test, every seventh grader must take a writing assessment that lasts a minimum of 2 hours, and every eighth grader must take a science assessment that is 1.75 hours in length. The MDE used to give us the flexibility to spread the testing over a more reasonable time window. Somehow they have this fear that students are going to be talking about the MEAP test between classes, at lunch, or after school. I do not think they understand middle school students very well if that is their concern, because this is the farthest topic of concern for them. A lot of schools have gone to a 1.5 – 2 hour block of time each MEAP

assessment day where the students report to a home room setting and take the test there. We are still trying to have the content teacher administer the assessment to their students, to the extent possible, in order to keep students in a familiar setting.

- VI. Mrs. Sotelo and I attended the Hispanic Heritage Luncheon with seven of our MS students. This luncheon was sponsored by the LISD. I was impressed with the key note speakers and their message to the students.
- VII. We have hired Mrs. Jody Prime to take over Mrs. Deanna Garno's teaching duties during her maternity leave. If all things go as planned, baby Elliott, will be making his arrival some time the week of October 18<sup>th</sup>. We wish Deanna and her family well as they anticipate the new addition to their family. Mrs. Prime taught middle school language arts in Blissfield from 1992 – 2002. She took time off from her career to raise a family and has since been a substitute teacher for Blissfield and other schools. Mrs. Prime has continued to stay current on curriculum and teaching strategies considered to be best practice.
- VIII. The second Forum Friday (reward program every two - four weeks when Forum falls on the last block of a Friday) focused on the positive behavior of using one's planner correctly and being on time to class. All students that utilized their planner and had their parents to sign 7 out of 9, in addition to being on time to class with one tardy or less received a "bon-pop". This treat was donated by the Madison Gleaner Arbor Society. We will continue, as a faculty, to pick positive behaviors to reward every Forum Friday as a way of encouraging student success.
- IX. Our Action Team for Partnerships (ATP – parent, teacher, and community organization) has set three plans of action to support the school improvement goals. The group will be hosting a Title I reading night. This event will involve dinner theatre complete with a catered meal from the *Outback Steak House* (steak and chicken). The script details strategies for parents to use at home to help their son or daughter improve their reading skills. Secondly, the organization is going to systematically support student and teacher generated math videos. These videos will explain math concepts and be available on-line for students and parents to watch for the purpose of assisting with homework. Finally, the group will work to collect donations to support our Positive Behavior System.

**Upper Elementary Board Report - October 2010**  
**Nate Pechaitis**

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- I. **Count Day/Enrollment:** As you know we have added a number of students to our elementary school this year. Our official count on September 29<sup>th</sup> was 784 students (DK-5). Last year at this time, we had 757.
- II. **Team Time:** We have begun tier 2 reading interventions for our students who are not reading at grade level. Currently, we are providing an additional 30 minutes of reading instruction to our students who are falling below grade level. This is in addition to the 90 minutes of daily reading instruction they get in their classroom. About 58% of our students in grades 3-5 are reading at grade level. Our school improvement goal states that we will increase that number by 5% by May. Our long term goal is that we have 80-85% of our students leaving the 5<sup>th</sup> grade at the appropriate reading level.
- III. **Professional Development:** We have continued to use our School Improvement Goals to help plan our professional development opportunities. On Friday, October 1<sup>st</sup>, we used our early release time to continue our curriculum integration work. With more time devoted to reading instruction, there is an increasing need to integrate our curriculum so that instruction can be more efficient. Erin Klein and Jen Baur held a ***Handwriting without Tears*** workshop to train our 3<sup>rd</sup> grade teachers how to use HWT in their classrooms. They did a very nice job. We finished our day by beginning an analysis of our school's DK-5 core reading curriculum (Houghton-Mifflin). We have multiple goals for this curriculum analysis. We would like to identify strengths and weaknesses, as well as identify inconsistencies among teachers and grade levels, and the instructional materials they are using to fill the gaps in the curriculum. We would like to improve the reading curriculum systemically so we are all working collaboratively and consistently DK-5.
- IV. **5<sup>th</sup> Grade Camp:** Kristen Metevia, with the help of Lindsey Johnson has been working hard planning for the opportunity for our 5<sup>th</sup> graders to attend an outdoor education school at Camp Michindoh in Hillsdale in February. It sounds like quite an opportunity for our 5<sup>th</sup> graders.
- V. **MEAP:** We will be starting the MEAP test tomorrow (October 12<sup>th</sup>). The testing and make-up dates will last through the end of the month. Pat Skaggs has put together a flyer to send home to parents of children taking the MEAP. She did a nice job explaining how parents can help their students be successful (rest, nutrition, etc.).

Early Elementary School Principal's Board Report  
Monday, October 11, 2010  
Linda Kaufman, Principal

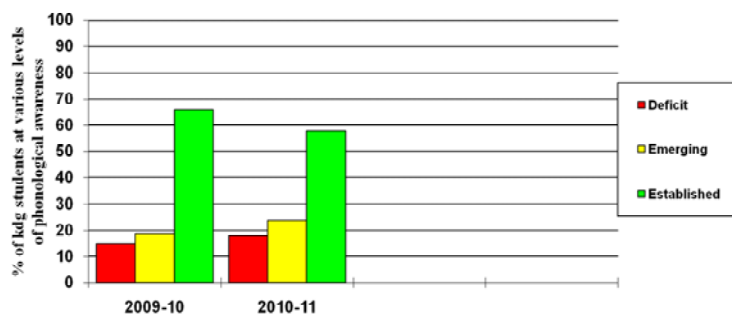
- I. Teacher of our Four Year Olds: Lisa Segur describes the perfect classroom as one that is warm, secure and filled with a strong educational program. Lisa is the teaching candidate that I am recommending for our Four Year Old program. Lisa brings to Madison a great deal of experience with young children. She graduated Magna Cum Laude from University of Toledo for her Bachelor of Education and completed the Early Childhood Program from Siena Heights University. Lisa has been a classroom teacher for kindergarten – third grade in Sylvania and Deerfield Schools. She has also had experience as a Program Coordinator for the Fall Migrant Program and has had opportunities assisting struggling students with reading interventions. Lisa comes highly recommended and has been noted for her dedication, integrity and genuine compassion for the students. This is the description that I would say fits the work that Lisa has already accomplished here at Madison.
- II. Literacy and Math Interventions: A great deal of work and preparation has gone into creating a systemic change in the delivery of our Tier 2 interventions. This year interventions are being delivered to 1<sup>st</sup> – 5<sup>th</sup> grade students who are not at benchmark in a highly scheduled and structured 30 minute “Team Time.” One important piece to building our school schedule this year was building in a consistent 30 minute block for every class at every grade to have intervention teams meet with small groups of students who are not at benchmark. Monitoring the fidelity (and explicit instruction) is much more effective now because of our school-wide approach. During this time students learn and practice skills using interventions that are research-based and targeted to support their individual learning needs. Kindergarten students will still be receiving their interventions with our S.T.A.R.S. program.

This year we will also be providing interventions for Mathematics. A taskforce of teachers met several times last year to research math intervention programs. The initial plan was to choose a program that was web-based and differentiated to meet individual student goals. After examining the programs, it was no surprise that a hands-on program, “Do the Math” clearly would be most effective for students. We are eager to watch our students make gains in math this year!

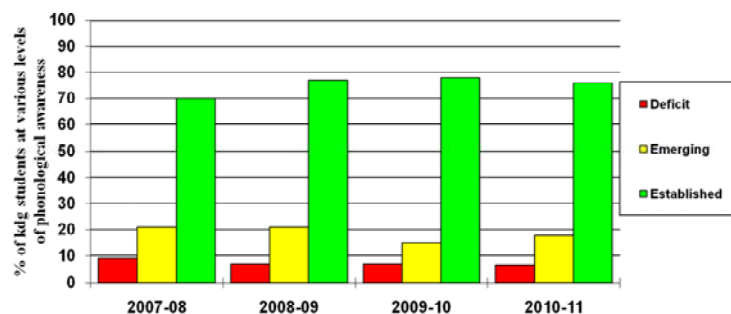
- III. Behavior Expectations: One of our school improvement goals this year is to continue to teach our students expectations for behavior. Certainly, the elementary has had a busy beginning helping all our students, new and old, to understand that learning at Madison includes practicing behaviors that are respectful, responsible and safe. Our staff is reading articles in weekly newsletters, collaborating in a book study about positive approaches with our students, and using staff meetings to work together as we find ways to help our students build essential citizenship skills. Richard Sagor, an author of some of the work here at Madison we are doing together, speaks to the 5 critical needs of young people. These include: feeling of competence, feeling of usefulness, feeling of belonging, feeling of internal control, and the feeling of hope and optimism. We will continue, as a staff, to work together to support our students and meet their needs this year.

- IV. P.A.T.T. – Parents and Teachers Together have filled the calendar with all kinds of activities for families again this year. During the October meeting, the attendance was one of the highest in the last several years. Our school is very fortunate to have parents who want to support our students, teachers, and our school community!
- V. Data: The Fall Data is cause for celebration and reflection. In general, many of the “established” or benchmarked numbers are increasing. As you look at the first grade scores, you notice that the progress that was made in kindergarten was sustained by our students. Reflecting on our data, it is clear that all grade levels having consistent, structured support is a high priority need.

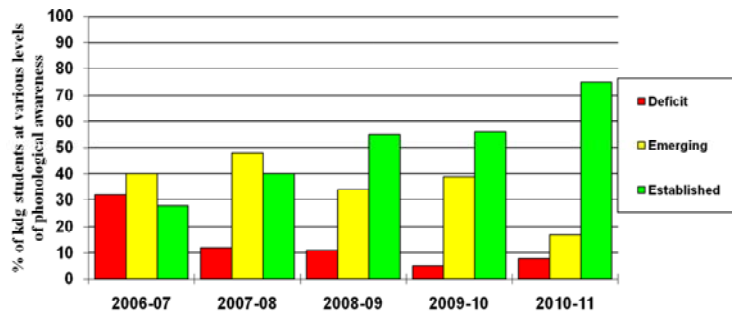
### Kindergarten Initial Sound Fluency (ISF)



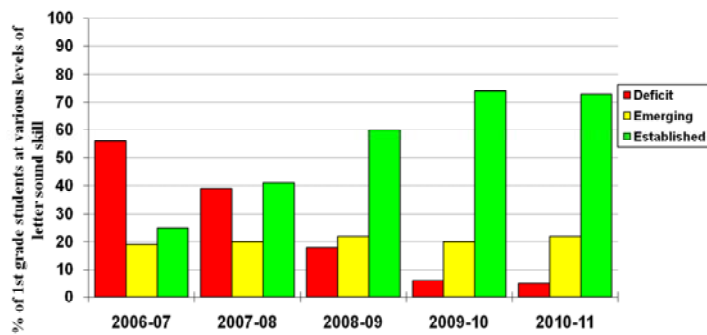
### Kindergarten Letter Naming Fluency (LNF)



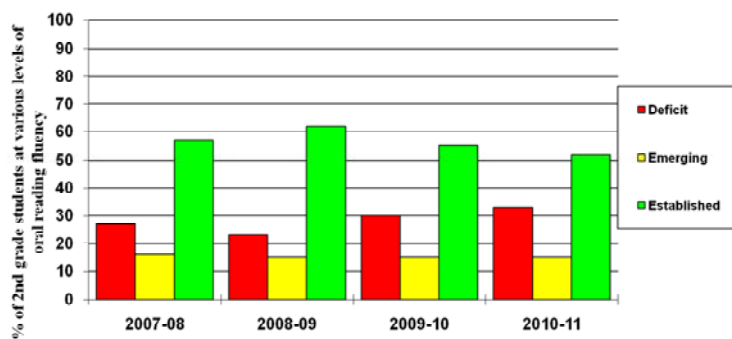
## 1<sup>st</sup> Grade Phoneme Segmentation Fluency (PSF)



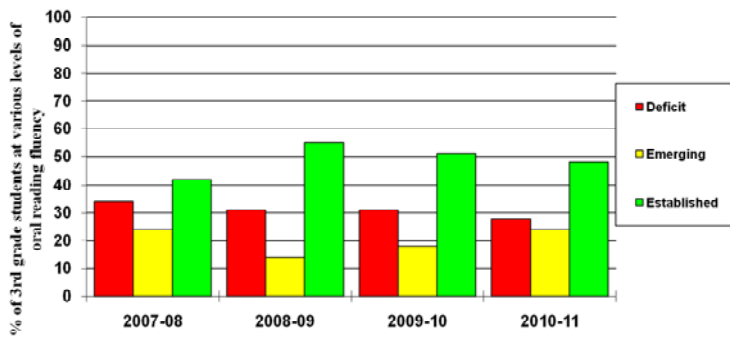
## 1<sup>st</sup> Grade Nonsense Word Fluency (NWF)



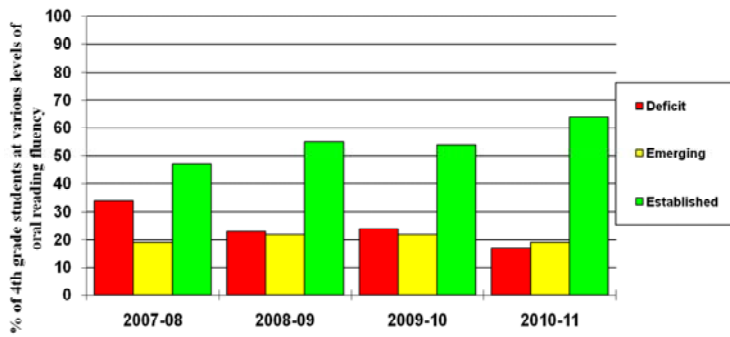
## 2<sup>nd</sup> Grade Oral Reading Fluency (RCMB)



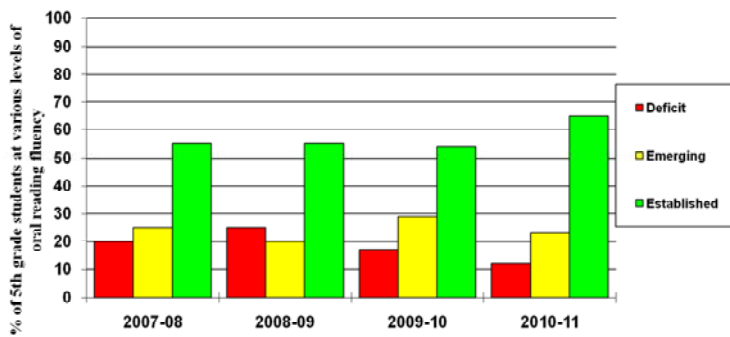
### 3<sup>rd</sup> Grade Oral Reading Fluency (RCMB)



### 4<sup>th</sup> Grade Oral Reading Fluency (RCMB)



### 5<sup>th</sup> Grade Oral Reading Fluency (RCMB)



Cafeteria Report  
Carol Rodriguez  
October 11, 2010

2010/11	July-Sept
<b><u>Revenue</u></b>	
Breakfast& Ala Cart	\$1,026.90
Lunch & Ala Cart	\$19,418.64
Juice Machine	\$0.00
State Matching Funds	\$0.00
Interest & Rebates	\$361.72
Lunch & Breakfast Reimb	\$43,016.44
<b><u>Total</u></b>	<b><u>\$63,823.70</u></b>
 <b><u>Expenses</u></b>	
Payroll	\$14,962.98
Retirement	\$2,474.88
F.I.C.A.	\$1,149.16
Health Ins.	\$925.73
Food	\$40,093.74
Uniforms	\$1,060.00
Utilities	\$0.00
Equipment	\$0.00
Supplies	\$4,219.37
Sales Tax	\$23.34
Repairs	\$0.00
Misc.	\$1,372.85
Juice	\$0.00
<b><u>Total</u></b>	<b><u>\$66,282.04</u></b>
 Monthly Loss/ Gain	 (\$2,458.34)
 Year To Date	 (2,458.34)



Board Report September 2010  
Pat Skaggs – Parent Educator  
Madison Lenawee's CHILD/Family Resource Room

Family Resource Room Highlights

- The Family Resource Room is open every day.
- On September 21<sup>st</sup> we had 56 families attend The Fifth Grade Breakfast with My Child in the cafeteria.
- The Fourth Grade Breakfast With My Child will be October 26<sup>th</sup>.
- Madison will be hosting a 5 session Love and Logic Workshop beginning October 18.
- Continue to oversee the Madison Elementary School Parent Involvement Calendar.
- Continue to submit Madison School Activities to The Daily Telegram newspaper and WLEN radio every week for elementary, middle and high school.
- A handout titled, "How to Survive the MEAP will be sent home to all parents of students in elementary who will be taking the MEAP Test. The handout will give ideas on how to perform well on the MEAP such as relaxation techniques, test taking tips, and breakfast ideas.

Lenawee's CHILD Playgroup Highlights

- Playgroups continued to meet three days a week.
- Several changes have been made to playgroups:  
Monday playgroups will start at 4:00 pm instead of 5:00 pm.  
During Wednesday Playgroup we will be visiting the Madison Elementary Library and listening to a story.  
After the Friday Playgroup, I will be offering a Kindergarten Readiness Class for 30 minutes. Our children will have an opportunity to eat lunch and work on activities that will help them be successful in kindergarten.

**MADISON SCHOOL DISTRICT**  
**FINANCIAL REPORT**  
**WITH SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2010**

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# **MADISON SCHOOL DISTRICT**

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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, 2010, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Madison School District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the government activities, each major fund, and the aggregate remaining fund information of the Madison School District as of June 30, 2010, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 3 through 11, and page 31, are not required parts of the basic financial statements but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

Board of Education  
Madison School District  
Adrian, Michigan

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2010 on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 14, 2010

# **MADISON SCHOOL DISTRICT**

## **ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010**

Madison School District is a K-12 school district located in Lenawee County, Michigan. The Administration's Discussion and Analysis, a requirement of GASB 34, is intended to be the Madison School Districts' Administration's discussion and analysis of the financial results for the fiscal year ended June 30, 2010.

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

### **Fund Financial Statements:**

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

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

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

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

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

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010

### Summary of Net Assets:

The following summarizes the net assets at fiscal year ended June 30, 2010.

<b>Net Assets Summary</b>	<b><u>June 30, 2010</u></b>
<b>Assets</b>	
Current assets	<u>\$ 5,959,857</u>
Capital assets	20,042,944
Less: Accumulated depreciation	<u>(6,362,021)</u>
Capital assets, net book value	<u>13,680,923</u>
Total assets	<u>\$19,640,780</u>
<b>Liabilities</b>	
Current liabilities	<u>\$ 2,435,236</u>
Long-term liabilities	<u>667,281</u>
Total liabilities	<u>3,102,517</u>
<b>Net Assets</b>	
Invested in capital assets, net of related debt	12,795,359
Restricted for construction/repairs	172,796
Restricted for debt service	64,823
Unrestricted	<u>3,505,285</u>
Total net assets	<u>16,538,263</u>
Total liabilities and net assets	<u>\$19,640,780</u>



# **MADISON SCHOOL DISTRICT**

## **ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010**

### **Analysis of Financial Position:**

During fiscal year ended June 30, 2010, the District's net assets increased by \$637,366. A few of the significant factors affecting net assets during the year are discussed below:

#### **A. General Fund Operations**

The District's revenues from General Fund operations exceeded expenditures by \$515,845 for the fiscal year ended June 30, 2010. See the section entitled Results of Operations for further discussion of General Fund operations.

#### **B. Debt, Principal Payments**

The District made principal payments on bonded, long-term debt obligations that reduced the amount of the District's long-term liabilities as follows:

	<u>Principal Balance June 30, 2009</u>	<u>Principal Payments June 30, 2010</u>	<u>Principal Balance June 30, 2010</u>
1998 Bond Debt	\$1,075,000	\$250,000	\$825,000
Durant Debt	<u>67,974</u>	<u>7,410</u>	<u>60,564</u>
Total long-term bond obligations	<u>\$1,142,974</u>	<u>\$257,410</u>	<u>\$885,564</u>

#### **C. Net Investment in Capital Assets**

The District's net investment in capital assets decreased by \$335,795 during the fiscal year. This can be summarized as follows:

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
Capital assets	\$19,905,631	\$ 178,957	\$ 41,644	\$20,042,944
Less: Accumulated depreciation	<u>5,888,913</u>	<u>514,752</u>	<u>41,644</u>	<u>6,362,021</u>
Net investment capital outlay	<u>\$14,016,718</u>	<u>\$ (335,795)</u>	<u>\$ -</u>	<u>\$13,680,923</u>

## **MADISON SCHOOL DISTRICT**

### **ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010**

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

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

(Continued on next page)

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010

### Results of Operations:

For the fiscal year ended June 30, 2010, the District-wide results of operations were:

	<u>June 30, 2010</u>
<b>Revenues:</b>	
General Revenues:	
Property taxes levied for general operations	\$ 2,158,771
Property taxes levied for debt service	303,734
Property taxes levied for construction/repairs	195,864
State of Michigan unrestricted foundation aid	9,391,785
State of Michigan restricted	8,925
Other general revenues	<u>230,345</u>
Total general revenues	<u>12,289,424</u>
Operating Grants:	
Federal	1,358,692
State of Michigan	26,205
Other operating grants	<u>635,450</u>
Total operating grants	<u>2,020,347</u>
Charges for Services:	
Food service	181,156
Other charges for services	<u>96,025</u>
Total charges for services	<u>277,181</u>
Total revenues	<u>14,586,952</u>
<b>Expenses:</b>	
Instruction and instructional support	9,366,476
Support services	3,098,294
Food service	648,073
Athletics	278,759
Interest on long-term debt	43,232
Depreciation	<u>514,752</u>
Total expenses	<u>13,949,586</u>
<b>Increase in Net Assets</b>	<b>637,366</b>
<b>Beginning Net Assets</b>	<b><u>15,900,897</u></b>
<b>Ending Net Assets</b>	<b><u>\$ 16,538,263</u></b>

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010

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

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

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

#### Per Student, Foundation Allowance:

Annually, the State of Michigan establishes the per student foundation allowance. The Madison School District's foundation allowance for the 2009-2010 school year was initially established at \$8,318, which represented no change from the prior year. Subsequently, the State reduced the foundation allowance \$165, resulting in a significant unanticipated reduction in revenue.

#### Student Enrollment:

The District's student enrollment for the fall count of 2009-2010 was 1,457 students. The District's enrollment increased slightly from the prior school year's student count. The following summarizes fall student enrollments in the past five years:

	<u>Student FTE</u>	<u>FTE Change from Prior Year</u>
2009-2010	1,457	3.41 %
2008-2009	1,409	(3.82) %
2007-2008	1,465	0.76 %
2006-2007	1,454	0.97 %
2005-2006	1,440	2.35 %

Subsequent to year-end June 30, 2010, preliminary student enrollments for 2010-2011 indicate that the enrollment increase experienced in 2009-2010 will continue, at least in the short term, and an additional enrollment increase will be experienced in the 2010-2011 school year. This projected enrollment growth is based on an anticipated increase in Schools of Choice students as a result of an expanded public relations campaign. It is the Board of Education's desire to maintain a stable enrollment, small class sizes, and insure space is available for students who live in the District.

## **MADISON SCHOOL DISTRICT**

### **ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010**

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

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

The District's non-homestead property revenue for the 2009-2010 fiscal year was \$2,158,771. The non-homestead tax levy increased by 3.99 percent over the prior year.

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

<u>Fiscal Year</u>	<u>Non-Homestead Tax Levy</u>	<u>% Increase From Prior Year</u>
2009-2010	\$2,158,771	3.99 %
2008-2009	\$2,075,990	10.81 %
2007-2008	\$1,873,513	10.45 %
2006-2007	\$1,696,189	2.80 %
2005-2006	\$1,641,923	4.27 %

Average Increase Last 5 Years 6.46%

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

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

For 2009-2010, the District's debt millage levy was 1.45 mills that generated revenue of \$303,734. The District's sinking fund millage levy was 0.9626 mills that generated revenue of \$195,864.

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

The sale of food and milk to the District's students and adults decreased from the prior school year by approximately \$13,055, to \$181,156.

The total expenditures from Food Service operations exceeded total revenues for the year by \$1,729 in the Food Services Fund.

# **MADISON SCHOOL DISTRICT**

## **ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010**

### **GENERAL FUND BUDGET & ACTUAL REVENUES & EXPENDITURES**

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

<u>Fiscal Year</u>	<u>Expenditures Original Budget</u>	<u>Expenditures Final Budget</u>	<u>Expenditures Final Actual</u>	<u>Expenditures Variance Actual to Original Budget</u>	<u>Expenditures Variance Actual to Final Budget</u>
2005-2006	\$12,320,019	\$12,344,687	\$12,100,284	(1.78) %	(1.98) %
2006-2007	\$12,440,135	\$12,454,278	\$12,225,432	(1.73) %	(1.84) %
2007-2008	\$12,486,198	\$13,232,647	\$13,122,771	5.10 %	(0.83) %
2008-2009	\$13,769,421	\$13,984,215	\$13,954,101	1.34 %	(0.21) %
2009-2010	\$12,953,120	\$12,874,096	\$12,817,393	(1.04) %	(0.44) %
Five Year Average Over (Under) Budget				0.38 %	(1.06) %

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

<u>Fiscal Year</u>	<u>Revenue Original Budget</u>	<u>Revenue Final Budget</u>	<u>Revenue Final Actual</u>	<u>Revenue Variance Actual to Original Budget</u>	<u>Revenue Variance Actual to Final Budget</u>
2005-2006	\$11,750,670	\$12,087,758	\$12,101,660	2.99 %	0.12 %
2006-2007	\$12,384,342	\$12,771,959	\$12,801,998	3.37 %	0.24 %
2007-2008	\$12,168,426	\$13,137,253	\$13,365,270	9.84 %	1.74 %
2008-2009	\$12,868,106	\$12,916,325	\$12,930,516	.48 %	.11 %
2009-2010	\$12,694,199	\$13,218,417	\$13,333,238	5.03 %	.87 %
Five Year Average Over (Under) Budget				4.35 %	.62 %

#### **Original vs. Final Budget:**

The Uniform Budget Act of the State of Michigan requires that the local Board of Education approve the original budget for the upcoming fiscal year prior to July 1, the start of the fiscal year. As a matter of practice, Madison School District amends its budget periodically during the school year. The 2009-2010 budgeting process was clearly one of the most (perhaps the most) challenging in our history. American Recovery and Reinvestment Act (ARRA) funding, and continually changing restrictions on how those funds could be utilized, and State of Michigan funding reductions during the fiscal year made it extremely difficult to accurately project revenue and determine allowable ARRA expenditures. The June 30, 2010 budget amendment was the final budget for the fiscal year.

# MADISON SCHOOL DISTRICT

## ADMINISTRATION'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2010

### Change from Original to Final Budget

Total Revenues Original Budget	\$12,694,199	<u>%</u> 100
Total Revenues Final Budget	<u>13,218,417</u>	<u>104</u>
Increase/Decrease in Budgeted Revenues	<u>\$ 524,218</u>	<u>4</u>

The District's final, actual General Fund revenues differed from final budget by \$114,821, a variance of .87 percent from final budget.

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

- The original budget was based on a FTE blended count of 1,370 students. The actual FTE was 1,443.
- Interest on investments was about \$54,000 lower than projected due to lower than anticipated interest rates.
- ARRA Title I revenue was approximately \$59,000 higher than anticipated at the start of the fiscal year.

### General Fund Expenditures:

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

Total Expenditures Original Budget	\$12,953,120	<u>%</u> 100
Total Expenditures Final Budget	<u>12,874,096</u>	<u>99</u>
Increase/Decrease in Budgeted Expenditures	<u>\$ 79,024</u>	<u>1</u>

The District's actual expenditures were less than final budget by \$56,703, a variance of 0.44 percent.

In response to the continued weak State economy, and corresponding reductions in State revenue, total General Fund expenditures were reduced by \$1.1 million from the previous year. Those reductions were made in supportive services, central office administration, operations and maintenance, and outgoing transfers for capital projects. In spite of these overall reductions:

- Expenditures for basic instructional programs increased nearly \$200,000.
- "Added needs": expenditures (at risk, Title I, Special Education, and summer school) increased approximately \$326,000.
- Transportation expenses increased \$115,000, primarily due to the purchase of a new school bus.

### Contacting the District's Financial Management

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

# MADISON SCHOOL DISTRICT

## STATEMENT OF NET ASSETS June 30, 2010

<b>ASSETS</b>		Governmental Activities
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents (Note 3)	\$	4,116,091
Accounts receivable (Note 4)		32,491
Due from other governmental units (Note 4)		1,801,572
Inventories		9,703
<b>TOTAL CURRENT ASSETS</b>		<b>5,959,857</b>
<b>NONCURRENT ASSETS</b>		
Capital assets (Note 5)		20,042,944
Less: Accumulated depreciation		(6,362,021)
<b>TOTAL NONCURRENT ASSETS</b>		<b>13,680,923</b>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>19,640,780</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$	13,199
Accrued expenses		296,361
Accrued salaries and withholding		760,913
Deferred revenue		1,088,471
Accrued Interest		5,649
Bonds payable, Due within one year (Note 6)		267,763
Compensated absences and severance pay, Due within one year (Note 6)		2,880
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,435,236</b>
<b>NONCURRENT LIABILITIES</b>		
Bonds payable (Note 6)		617,801
Compensated absences and severance pay (Note 6)		49,480
<b>TOTAL NONCURRENT LIABILITIES</b>		<b>667,281</b>
<b>TOTAL LIABILITIES</b>		<b>3,102,517</b>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt		12,795,359
Restricted for construction/repairs		172,796
Restricted for debt service		64,823
Unrestricted		3,505,285
<b>TOTAL NET ASSETS</b>		<b>16,538,263</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b>19,640,780</b>

See auditors' report and accompanying notes to financial statements.



# MADISON SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES Year Ended June 30, 2010

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Governmental Activities
		Charges for Services	Operating Grants	Net (Expense) Revenue and Changes in Net Assets
Governmental Activities:				
Instruction and instructional support	\$ 9,366,476	\$ -	\$ 1,555,159	\$ (7,811,317)
Support services	3,098,294	-	-	(3,098,294)
Food services	648,073	181,156	465,188	(1,729)
Athletics	278,759	96,025	-	(182,734)
Interest on long-term debt	43,232	-	-	(43,232)
Depreciation (Unallocated)	514,752	-	-	(514,752)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 13,949,586</b>	<b>\$ 277,181</b>	<b>\$ 2,020,347</b>	<b>(11,652,058)</b>
GENERAL REVENUES:				
Taxes				
Property taxes, levied for general operations				2,158,771
Property taxes, levied for debt service				303,734
Property taxes, levied for construction/repairs				195,864
State of Michigan aid, unrestricted				9,391,785
State of Michigan aid, restricted				8,925
Interest and investment earnings				32,039
Other				198,306
				<u>12,289,424</u>
				Total general revenues
<b>CHANGE IN NET ASSETS</b>				<b>637,366</b>
Net assets:				
Beginning of year				<u>15,900,897</u>
End of year				<u>\$ 16,538,263</u>

See auditors' report and accompanying notes to financial statements.

# MADISON SCHOOL DISTRICT

## BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2010

	General	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments (Note 3)	\$ 3,732,952	\$ 61,961	\$ 172,796	\$ 148,382	\$ 4,116,091
Accounts receivable (Note 4)	31,473	-	-	1,018	32,491
Due from other funds	772	2,862	-	-	3,634
Due from other governmental units (Note 4)	1,781,843	-	-	19,729	1,801,572
Inventories	-	-	-	9,703	9,703
<b>TOTAL ASSETS</b>	<b>\$ 5,547,040</b>	<b>\$ 64,823</b>	<b>\$ 172,796</b>	<b>\$ 178,832</b>	<b>\$ 5,963,491</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 13,199	\$ -	\$ -	\$ -	\$ 13,199
Due to other funds	2,862	-	-	772	3,634
Accrued expenses	296,361	-	-	-	296,361
Salaries payable	760,913	-	-	-	760,913
Deferred revenue	1,084,767	-	-	3,704	1,088,471
<b>TOTAL LIABILITIES</b>	<b>2,158,102</b>	<b>-</b>	<b>-</b>	<b>4,476</b>	<b>2,162,578</b>
<b>Fund Balances</b>					
Reserved for inventory	-	-	-	9,703	9,703
Reserved for debt retirement	-	64,823	-	-	64,823
Reserved for construction/repairs	-	-	172,796	-	172,796
Unreserved and undesignated	3,388,938	-	-	-	3,388,938
Unreserved and undesignated, food services	-	-	-	156,606	156,606
Unreserved and undesignated, athletics	-	-	-	8,047	8,047
<b>TOTAL FUND BALANCES</b>	<b>3,388,938</b>	<b>64,823</b>	<b>172,796</b>	<b>174,356</b>	<b>3,800,913</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,547,040</b>	<b>\$ 64,823</b>	<b>\$ 172,796</b>	<b>\$ 178,832</b>	<b>\$ 5,963,491</b>

See auditors' report and accompanying notes to financial statements.

# MADISON SCHOOL DISTRICT

## RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES June 30, 2010

Total Governmental Fund Balances		\$	3,800,913
Amounts reported for governmental activities in the statements of net assets are different because:			
Capital assets used in governmental activities are not financial resources, and are not reported in the funds;			
The costs of the capital assets are	\$	20,042,944	
Accumulated depreciation is		<u>(6,362,021)</u>	
			13,680,923
Long-term liabilities are not due and payable in the current period and are not reported in the fund;			
Bonds payable			(885,564)
Compensated absences			<u>(52,360)</u>
Accrued Interest is not included as a liability in governmental funds			<u>(5,649)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$	<u>16,538,263</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, 2010

	General	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Funds	Totals
<b>Revenues</b>					
Local sources	\$ 2,292,227	\$ 303,882	\$ 198,538	\$ 277,181	\$ 3,071,828
State sources	9,391,785	8,925	-	26,205	9,426,915
Federal sources	919,709	-	-	438,983	1,358,692
Interdistrict sources	635,450	-	-	-	635,450
Miscellaneous	94,067	-	-	-	94,067
<b>TOTAL REVENUES</b>	<b>13,333,238</b>	<b>312,807</b>	<b>198,538</b>	<b>742,369</b>	<b>14,586,952</b>
<b>Expenditures</b>					
Current:					
Instruction and instructional support services	9,935,662	-	-	-	9,935,662
Supporting services	2,695,271	-	-	926,832	3,622,103
Repairs/renovations	-	-	12,034	-	12,034
Debt Service:					
Principal repayment	-	257,410	-	-	257,410
Interest and other expenses	-	44,815	-	-	44,815
<b>TOTAL EXPENDITURES</b>	<b>12,630,933</b>	<b>302,225</b>	<b>12,034</b>	<b>926,832</b>	<b>13,872,024</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>702,305</b>	<b>10,582</b>	<b>186,504</b>	<b>(184,463)</b>	<b>714,928</b>
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	-	-	-	186,460	186,460
Operating transfers out	(186,460)	-	-	-	(186,460)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(186,460)</b>	<b>-</b>	<b>-</b>	<b>186,460</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>515,845</b>	<b>10,582</b>	<b>186,504</b>	<b>1,997</b>	<b>714,928</b>
<b>Fund Balances - Beginning of year</b>	<b>2,873,093</b>	<b>54,241</b>	<b>(13,708)</b>	<b>172,359</b>	<b>3,085,985</b>
<b>Fund Balances - End of year</b>	<b>\$ 3,388,938</b>	<b>\$ 64,823</b>	<b>\$ 172,796</b>	<b>\$ 174,356</b>	<b>\$ 3,800,913</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, 2010

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	714,928
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	\$	(514,752)
Capital outlay, net of disposals		<u>178,957</u>
		(335,795)
Decrease in accrued interest payable is recorded in the statement of activities when incurred; it is not reported in governmental funds until paid		1,583
Repayment of bond principal is an expenditure in the governmental funds, but not in the statement of activities (where it reduces long-term debt)		257,410
Increase in compensated absences are not reported in the governmental funds		<u>(760)</u>
<b>Change in Net Assets of Governmental Activities</b>	\$	<u>637,366</u>

See auditors' report and accompanying notes to financial statements.

	Agency Fund Student Activities
<b>Assets</b>	
Cash and cash equivalents	\$ <u>134,474</u>
<b>Liabilities</b>	
Liabilities:	
Due to student groups	\$ <u>134,474</u>

See auditors' report and accompanying notes to financial statements.

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

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

**REPORTING ENTITY**

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

**DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

**GOVERNMENTAL FUNDS**

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

**School Service Funds** - The School Service Funds are used to segregate the activity of Food Service and Athletics. For reporting purposes this activity is combined under the caption "GENERAL" in the general-purpose financial statements. Specific detail for these activities 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****FIDUCIARY FUNDS**

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

**ACCOUNT GROUPS**

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

**BASIS OF ACCOUNTING**

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

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

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

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

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

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

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

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

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

**Fund Reserves** – Fund reserves are portions of fund equity that are legally segregated for a specific future use or are not available for current operations. Following is a description of fund reserves used by the district:

Reserved for debt retirement - An account that represents the fund balance for the debt service fund resources which are legally restricted for the payment of general long-term debt principal and interest amounts maturing in future years.

Reserved for inventory - An account that represents a portion of the fund balance that indicates that inventories do not represent available spendable resources even though they are a component of net current assets.

Reserved for construction/repairs - An account that represents the fund balance for the sinking fund resources that are legally restricted for the payment of building repairs and renovations.

**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.

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

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

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

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

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

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

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

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

**Budgetary Information** - The School District formally adopted General, Sinking and School Services Fund budgets by function for the fiscal year ended June 30, 2010; expenditures at this level in excess of amounts budgeted is a violation of Michigan law. Unexpended appropriations lapse at year-end; encumbrances are not included as expenditures. During the current year, the budget was amended in a legally permissible manner. The budget has been prepared in accordance with generally accepted accounting principles.

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

**Note 3 – DEPOSITS AND INVESTMENTS**

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

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

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

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

**Custodial Credit Risk of Bank Deposits** – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At year end, the District's deposit balance of \$4,116,091 had \$3,366,091 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.

**MADISON SCHOOL DISTRICT****NOTES TO FINANCIAL STATEMENTS  
June 30, 2010****Note 3 – DEPOSITS AND INVESTMENTS continued**

Cash deposits and investments of the District consist of the following items at June 30, 2010:

	<u>MATURITY DATES</u>	<u>INTEREST RATES</u>	<u>CARRYING AMOUNT</u>	<u>BANK BALANCE</u>
General Fund:				
United Bank & Trust	N/A	1.05%	\$ 267,398	\$ 357,456
United Bank & Trust	N/A	1.05%	9,269	9,415
MI Liquid Asset Fund	N/A	VAR	22,068	23,582
TLC Comm. Cr. Union	N/A	0.75%	644,874	644,874
1 <sup>st</sup> Federal Bank	N/A	0.75%	255	255
MBIA	N/A	VAR	761	761
MI Liquid Asset Fund	N/A	VAR	1,288,327	1,288,327
1 <sup>st</sup> Federal Bank	9/29/10	1.50%	750,000	750,000
TLC Comm. Cr. Union	10/13/10	1.49%	750,000	750,000
			<u>\$3,732,952</u>	<u>\$3,824,670</u>
Debt Retirement Fund:				
MI Liquid Assets	N/A	VAR	\$ 61,961	\$ 61,961
			<u>\$ 61,961</u>	<u>\$ 61,961</u>
Sinking Fund:				
1 <sup>st</sup> Federal Bank	N/A	0.20%	\$ 172,796	\$ 172,796
			<u>\$ 172,796</u>	<u>\$ 172,796</u>
School Service Fund:				
United Bank & Trust - School Lunch	N/A	1.05%	\$ 140,335	\$ 140,335
United Bank & Trust - Athletic	N/A	1.05%	8,047	8,362
			<u>\$ 148,382</u>	<u>\$ 148,697</u>
Agency Fund:				
United Bank & Trust	N/A	1.50%	\$ 128,058	\$ 131,693
United Bank & Trust	N/A	1.50%	6,416	6,416
			<u>\$ 134,474</u>	<u>\$ 138,109</u>
Total Cash			<u>\$4,250,565</u>	<u>\$4,346,233</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, 2010, the District had \$1,372,610 invested in MILAF accounts.

**Note 3 - DEPOSITS AND INVESTMENTS continued**

The District also invests certain excess funds in pooled short term investment funds which included money market funds. One of the pooled investment funds utilized by the School District is MBIA Michigan Class Accounts, in accordance with Sections 622, 1221, and 1223 of the Michigan School Code. MBIA is not regulated nor is it registered with the SEC. MBIA reports as of June 30, 2010, the fair value of the District's investments is the same as the value of the pool shares. As of June 30, 2010, the District had \$762 invested in MBIA accounts.

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

**Note 4 - RECEIVABLES**

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

	<u>General Fund</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:			
Intergovernmental	\$1,781,843	\$19,729	\$1,801,572
Other Receivables	<u>31,473</u>	<u>1,018</u>	<u>32,491</u>
Net receivables	<u>\$1,813,316</u>	<u>\$20,747</u>	<u>\$1,834,063</u>

(continued on next page)

**MADISON SCHOOL DISTRICT****NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2010****Note 5 - CAPITAL ASSETS**

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

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Disposals/ Adjustments</u>	<u>Balance June 30, 2010</u>
Assets not being depreciated:				
Construction in process	\$ 643,178	\$ 14,629	\$ -	\$ 657,807
Land	<u>912,065</u>	<u>-</u>	<u>-</u>	<u>912,065</u>
Subtotal	<u>1,555,243</u>	<u>14,629</u>	<u>-</u>	<u>1,569,872</u>
Capital assets being depreciated:				
Building and building improvements	15,082,517	18,655	-	15,101,172
Buses and other vehicles	574,273	102,994	41,644	635,623
Furniture and equipment	<u>2,693,598</u>	<u>42,679</u>	<u>-</u>	<u>2,736,277</u>
Subtotal	<u>18,350,388</u>	<u>164,328</u>	<u>41,644</u>	<u>18,473,072</u>
Accumulated depreciation:				
Building and building improvements	3,456,617	313,526	-	3,770,143
Buses and other vehicles	399,794	38,690	(41,644)	438,484
Furniture and equipment	<u>2,032,502</u>	<u>162,536</u>	<u>-</u>	<u>2,153,394</u>
Subtotal	<u>5,888,913</u>	<u>514,752</u>	<u>(41,644)</u>	<u>6,362,021</u>
Net capital assets being depreciated	<u>12,461,475</u>	<u>(350,424)</u>	<u>-</u>	<u>12,111,051</u>
Net capital assets	<u>\$14,016,718</u>	<u>\$ (335,795)</u>	<u>\$ -</u>	<u>\$13,680,923</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, 2010:

	LONG-TERM DEBT JULY 1, 2009	INCREASED LONG-TERM DEBT	PAYMENTS/ REDUCTIONS	LONG-TERM DEBT JUNE 30, 2010	DUE WITHIN ONE YEAR
UNUSED SICK LEAVE	\$ 51,600	\$6,520	\$ 5,760	\$ 52,360	\$ 2,880
1998 BOND ISSUE	1,075,000	-	250,000	825,000	260,000
DURANT DEBT	67,974	-	7,410	60,564	7,763
	<u>\$1,194,574</u>	<u>\$6,520</u>	<u>\$263,170</u>	<u>\$937,924</u>	<u>\$270,643</u>

Long-term liabilities at June 30, 2010 are comprised of the following individual issues:

Due to the uncertainty of unused sick leave maturity as of June 30, 2010, this liability has been included in the amount due "Thereafter" section.

\$ 52,360

\$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%.

\$ 825,000

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

\$ 60,564

An amount of \$64,823 is available in the debt service funds to service the general obligation debt.

The annual requirements to amortize all debts outstanding as of June 30, 2010, including interest payments of \$84,454 are as follows:

YEAR ENDING JUNE 30	UNUSED SICK LEAVE	1998 BOND ISSUE	DURANT ISSUE
2011	\$ 2,880	\$293,000	\$ 8,925
2012	-	297,600	59,968
2013	-	301,600	8,925
2014	-	-	-
2015	-	-	-
Thereafter	<u>49,480</u>	<u>-</u>	<u>-</u>
	<u>\$52,360</u>	<u>\$892,200</u>	<u>\$77,818</u>



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

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

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

**Funding Policy** - The District is required to contribute at a current rate of 16.94% of annual covered payroll. The District's contribution for years ending June 30, 2010, 2009, and 2008 were \$1,310,637, \$1,255,511, and \$1,275,579, respectively, which equals the required contribution for each year. Employer contributions to the system result from the implementing effects of the School Finance Reform Act. Under these procedures, each school district is required to contribute the full actuarial funding contribution amount to fund pension benefits, plus additional amounts to fund retiree health care benefits on a cash disbursement basis. Basic plan members make no contributions. All other participants contribute to a Member Investment Plan (MIP) with contribution rates varying based on Plan selections.

**Postemployment Benefits** - Under the MPERS Act, all retirees participating in the MPERS Pension Plan have the option of continuing health, dental, and vision coverage. Retirees having these benefits contribute an amount equivalent to the monthly cost for Part B Medicare and 10 percent of the monthly premium for the selected coverage. Required contributions for postemployment health care benefits are included as part of the District's total contribution to the MPERS pension plan discussed above.

**Note 8 - CONTINGENT LIABILITIES**

The School District is a reimbursing employer to the Michigan Employment Security Commission and, as such, is responsible to pay the Commission for those benefits paid and charged to its account. As of June 30, 2010 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.

## **Required Supplemental Information**

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# MADISON SCHOOL DISTRICT

## REQUIRED SUPPLEMENTAL INFORMATION BUDGETARY COMPARISON SCHEDULE - GENERAL FUND Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Over (Under) Actual
	Original	Final		
<b>Revenues:</b>				
Local sources	\$ 2,889,620	\$ 2,288,610	\$ 2,292,227	\$ (3,617)
State sources	8,472,331	9,253,086	9,391,785	(138,699)
Federal sources	642,548	994,495	919,709	74,786
Interdistrict sources	600,000	605,358	635,450	(30,092)
Miscellaneous	89,700	76,868	94,067	(17,199)
<b>TOTAL REVENUES</b>	<b>12,694,199</b>	<b>13,218,417</b>	<b>13,333,238</b>	<b>(114,821)</b>
<b>Expenditures:</b>				
Current:				
Instruction:				
Basic programs	7,336,049	7,450,613	7,439,331	(11,282)
Added needs	2,037,104	2,126,976	2,105,342	(21,634)
Community services	68,456	58,323	57,065	(1,258)
Pupil services	257,475	242,019	238,271	(3,748)
Instructional staff	95,208	96,535	95,653	(882)
Supporting Services:				
School administration and business	1,466,686	1,409,460	1,394,126	(15,334)
Operation, transportation and central	1,497,601	1,302,012	1,301,145	(867)
<b>Other Uses:</b>				
Operating transfers	194,541	188,158	186,460	(1,698)
<b>TOTAL EXPENDITURES</b>	<b>12,953,120</b>	<b>12,874,096</b>	<b>12,817,393</b>	<b>(56,703)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<b>(258,921)</b>	<b>344,321</b>	<b>515,845</b>	<b>(171,524)</b>
<b>Budgetary fund balance - July 1, 2009</b>	<b>2,873,093</b>	<b>2,873,093</b>	<b>2,873,093</b>	<b>-</b>
<b>Budgetary fund balance - June 30, 2010</b>	<b>\$ 2,614,172</b>	<b>\$ 3,217,414</b>	<b>\$ 3,388,938</b>	<b>\$ (171,524)</b>

See auditors' report and accompanying notes to financial statements.

## **Other Supplemental Information**

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**MADISON SCHOOL DISTRICT****COMBINING BALANCE SHEET -  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2010**

	Nonmajor Special Revenue Funds		Nonmajor Governmental Funds
	School Lunch	Athletics	Total
<b>Assets</b>			
Cash and investments	\$ 140,335	\$ 8,047	\$ 148,382
Accounts receivable	1,018	-	1,018
Due from other government	19,729	-	19,729
Inventory	9,703	-	9,703
<b>TOTAL ASSETS</b>	<b>\$ 170,785</b>	<b>\$ 8,047</b>	<b>\$ 178,832</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Due to general fund	\$ 772	\$ -	\$ 772
Deferred revenue	3,704	-	3,704
<b>TOTAL LIABILITIES</b>	<b>4,476</b>	<b>-</b>	<b>4,476</b>
<b>Fund Balances</b>			
Reserved for inventory	9,703	-	9,703
Unreserved and undesignated	156,606	8,047	164,653
<b>TOTAL FUND BALANCES</b>	<b>166,309</b>	<b>8,047</b>	<b>174,356</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 170,785</b>	<b>\$ 8,047</b>	<b>\$ 178,832</b>

See auditors' report.

**MADISON SCHOOL DISTRICT****COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
NONMAJOR GOVERNMENTAL FUNDS  
Year Ended June 30, 2010**

	<u>Nonmajor Special Revenue Funds</u>		<u>Nonmajor Governmental Funds</u>
	<u>School Lunch</u>	<u>Athletics</u>	<u>Total</u>
<b>Revenues</b>			
Local sources	\$ 181,156	\$ 96,025	\$ 277,181
State sources	26,205	-	26,205
Federal sources	438,983	-	438,983
Miscellaneous	-	-	-
Transfers from General Fund	-	186,460	186,460
<b>TOTAL REVENUES</b>	<u>646,344</u>	<u>282,485</u>	<u>928,829</u>
<b>Expenditures</b>			
Current operations:			
Food services	640,007	-	640,007
Athletics	-	272,315	272,315
Capital outlay	8,066	6,444	14,510
<b>TOTAL EXPENDITURES</b>	<u>648,073</u>	<u>278,759</u>	<u>926,832</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,729)	3,726	1,997
<b>Fund Balances - July 1, 2009</b>	<u>168,038</u>	<u>4,321</u>	<u>172,359</u>
<b>Fund Balances - June 30, 2010</b>	<u>\$ 166,309</u>	<u>\$ 8,047</u>	<u>\$ 174,356</u>

See auditors' report.

**MADISON SCHOOL DISTRICT****GENERAL FUND  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
Year Ended June 30, 2010**

	2010 Budget	2010 Actual	Over (Under) Budget	2009 Actual
<b>Revenue from Local Sources:</b>				
Property tax	\$ 2,163,431	\$ 2,158,771	\$ (4,660)	\$ 2,076,829
Tuition	33,878	34,207	329	43,055
Earnings on investments and deposits	31,000	31,620	620	88,773
Other local revenue	60,301	67,629	7,328	54,009
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>2,288,610</b>	<b>2,292,227</b>	<b>3,617</b>	<b>2,262,666</b>
<b>Revenue from State Sources:</b>				
State School Aid	9,253,086	9,391,785	138,699	9,228,653
Other	-	-	-	-
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>9,253,086</b>	<b>9,391,785</b>	<b>138,699</b>	<b>9,228,653</b>
<b>Revenue from Federal Sources:</b>				
ARRA education stabilization fund	396,654	396,654	-	526,009
Title I	206,244	201,264	(4,980)	197,916
Other	391,597	321,791	(69,806)	71,326
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>994,495</b>	<b>919,709</b>	<b>(74,786)</b>	<b>795,251</b>
<b>Incoming Transfers and Other Transactions:</b>				
County special education	605,358	635,450	30,092	560,040
Payments received from other units	76,868	94,067	17,199	83,906
<b>TOTAL INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>682,226</b>	<b>729,517</b>	<b>47,291</b>	<b>643,946</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 13,218,417</b>	<b>\$ 13,333,238</b>	<b>\$ 114,821</b>	<b>\$ 12,930,516</b>

See auditors' report.



# MADISON SCHOOL DISTRICT

## GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2010

	2010 Budget	2010 Actual	Over (Under) Budget	2009 Actual
<b>Instruction:</b>				
Basic Programs - Pre-School:				
Salaries	\$ 84,032	\$ 84,045	\$ 13	\$ 76,016
Benefits	39,285	39,079	(206)	35,957
Purchased services	9,824	784	(9,040)	240
Supplies and materials	588	584	(4)	1,299
<b>TOTAL PRE-SCHOOL</b>	<b>133,729</b>	<b>124,492</b>	<b>(9,237)</b>	<b>113,512</b>
Basic Programs - Elementary:				
Salaries	2,303,488	2,300,472	(3,016)	2,261,642
Benefits	1,081,812	1,096,869	15,057	1,031,075
Purchased services	75,090	75,647	557	128,680
Supplies and materials	72,604	72,880	276	90,152
Capital outlay	23,500	23,482	(18)	46,903
<b>TOTAL ELEMENTARY</b>	<b>3,556,494</b>	<b>3,569,350</b>	<b>12,856</b>	<b>3,558,452</b>
Basic Programs - High School/Middle School:				
Salaries	2,274,773	2,274,597	(176)	2,212,741
Benefits	1,116,003	1,105,805	(10,198)	1,068,729
Purchased services	102,754	100,397	(2,357)	129,126
Supplies and materials	182,257	180,087	(2,170)	130,338
Capital outlay	84,603	84,603	-	41,589
<b>TOTAL HIGH SCHOOL/MIDDLE SCHOOL</b>	<b>3,760,390</b>	<b>3,745,489</b>	<b>(14,901)</b>	<b>3,582,523</b>
<b>TOTAL BASIC PROGRAMS</b>	<b>7,450,613</b>	<b>7,439,331</b>	<b>(11,282)</b>	<b>7,254,487</b>
Added Needs - Special Education				
Salaries	858,102	853,396	(4,706)	924,953
Benefits	374,979	361,536	(13,443)	383,641
Purchased services	113,225	112,634	(591)	106,534
Supplies and materials	12,460	12,363	(97)	16,735
Capital outlay	2,470	2,468	(2)	8,671
<b>TOTAL SPECIAL EDUCATION</b>	<b>1,361,236</b>	<b>1,342,397</b>	<b>(18,839)</b>	<b>1,440,534</b>
Added Needs - Compensatory Education				
Salaries	273,300	273,271	(29)	166,084
Benefits	74,840	75,319	479	44,879
Supplies and materials	2,313	273	(2,040)	-
Purchased services	900	900	-	600
<b>TOTAL COMPENSATORY EDUCATION</b>	<b>351,353</b>	<b>349,763</b>	<b>(1,590)</b>	<b>211,563</b>

# MADISON SCHOOL DISTRICT

## GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2010

	2010 Budget	2010 Actual	Over/(Under) Budget	2009 Actual
<b>Instruction continued:</b>				
Other added needs:				
Salaries	\$ 311,041	\$ 310,387	\$ (654)	\$ 298,894
Benefits	98,412	97,369	(1,043)	91,259
Purchased services	690	1,184	494	590
Supplies and materials	4,244	4,242	(2)	4,203
<b>TOTAL OTHER ADDED NEEDS</b>	<b>414,387</b>	<b>413,182</b>	<b>(1,205)</b>	<b>394,946</b>
<b>TOTAL ADDED NEEDS</b>	<b>2,126,976</b>	<b>2,105,342</b>	<b>(21,634)</b>	<b>2,047,043</b>
<b>TOTAL INSTRUCTION</b>	<b>9,577,589</b>	<b>9,544,673</b>	<b>(32,916)</b>	<b>9,301,530</b>
<b>COMMUNITY SERVICES:</b>				
Salaries	45,540	45,536	(4)	48,698
Benefits	11,183	9,936	(1,247)	11,323
Supplies and materials	1,600	1,593	(7)	4,209
Capital outlay	-	-	-	232
<b>TOTAL COMMUNITY SERVICES</b>	<b>58,323</b>	<b>57,065</b>	<b>(1,258)</b>	<b>64,462</b>
<b>SUPPORTING SERVICES:</b>				
Pupil Services:				
Salaries	167,847	167,846	(1)	164,147
Benefits	65,507	61,818	(3,689)	61,873
Purchased services	750	694	(56)	1,240
Supplies and materials	7,915	7,913	(2)	9,377
Capital outlay	-	-	-	169
<b>TOTAL PUPIL SERVICES</b>	<b>242,019</b>	<b>238,271</b>	<b>(3,748)</b>	<b>236,806</b>
Instructional staff:				
Salaries	62,800	62,783	(17)	101,458
Benefits	22,614	21,810	(804)	77,822
Purchased services	720	719	(1)	769
Supplies and materials	8,306	8,249	(57)	21,869
Capital outlay	2,095	2,092	(3)	780
<b>TOTAL INSTRUCTIONAL STAFF</b>	<b>96,535</b>	<b>95,653</b>	<b>(882)</b>	<b>202,698</b>
General Administration:				
Salaries	376,947	376,947	-	368,474
Benefits	160,697	156,765	(3,932)	159,537
Purchased services	60,125	55,144	(4,981)	60,713
Supplies and materials	26,565	26,258	(307)	17,012
Capital outlay	4,655	4,653	(2)	5,030
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>628,989</b>	<b>619,767</b>	<b>(9,222)</b>	<b>610,766</b>
School Administration:				
Salaries	563,420	563,074	(346)	492,731
Benefits	196,615	190,920	(5,695)	243,701
Purchased services	6,791	6,790	(1)	11,130
Supplies and materials	10,410	10,351	(59)	16,948
Capital outlay	3,235	3,224	(11)	3,885
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>780,471</b>	<b>774,359</b>	<b>(6,112)</b>	<b>768,395</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2010

	2010 Budget	2010 Actual	Over (Under) Budget	2009 Actual
<b>Supporting Services continued:</b>				
Operation and maintenance of plant:				
Salaries	\$ 322,190	\$ 321,992	\$ (198)	\$ 327,858
Benefits	206,093	205,714	(379)	210,863
Purchased services	252,490	251,972	(518)	401,625
Supplies and materials	45,462	45,771	309	63,977
Capital outlay	52,800	52,618	(182)	209,676
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>879,035</b>	<b>878,067</b>	<b>(968)</b>	<b>1,213,999</b>
Pupil Transportation Services				
Salaries	174,906	174,839	(67)	169,296
Benefits	67,593	67,557	(36)	50,521
Purchased services	25,132	25,376	244	24,478
Supplies and materials	52,142	52,102	(40)	48,623
Capital outlay	102,994	102,994	-	14,675
Other	210	210	-	370
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>422,977</b>	<b>423,078</b>	<b>101</b>	<b>307,963</b>
<b>TOTAL SUPPORTING SERVICES</b>	<b>3,050,026</b>	<b>3,029,195</b>	<b>(20,831)</b>	<b>3,340,627</b>
<b>TOTAL EXPENDITURES</b>	<b>12,685,938</b>	<b>12,630,933</b>	<b>(55,005)</b>	<b>12,706,619</b>
Outgoing Transfers and Other Transactions:				
Fund modification	188,158	186,460	(1,698)	1,247,482
<b>TOTAL TRANSFERS AND OTHER TRANSACTIONS</b>	<b>188,158</b>	<b>186,460</b>	<b>(1,698)</b>	<b>1,247,482</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 12,874,096</b>	<b>\$ 12,817,393</b>	<b>\$ (56,703)</b>	<b>\$ 13,954,101</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET June 30, 2010

	School Lunch	Athletics	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 140,335	\$ 8,047	\$ 148,382
Accounts receivable	1,018	-	1,018
Due from other government	19,729	-	19,729
Inventory	9,703	-	9,703
<b>TOTAL ASSETS</b>	<b>\$ 170,785</b>	<b>\$ 8,047</b>	<b>\$ 178,832</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Due to general fund	\$ 772	\$ -	\$ 772
Deferred revenue	3,704	-	3,704
<b>TOTAL LIABILITIES</b>	<b>4,476</b>	<b>-</b>	<b>4,476</b>
<b>Fund Balances</b>			
Reserved for inventory	9,703	-	9,703
Unreserved and undesignated	156,606	8,047	164,653
<b>TOTAL FUND BALANCES</b>	<b>166,309</b>	<b>8,047</b>	<b>174,356</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 170,785</b>	<b>\$ 8,047</b>	<b>\$ 178,832</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL Year Ended June 30, 2010

	School Lunch			Athletics		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>Revenues</b>						
Local sources	\$ 172,082	\$ 181,156	\$ 9,074	\$ 96,000	\$ 96,025	\$ 25
State sources	23,582	26,205	2,623	-	-	-
Federal sources	405,621	438,983	33,362	-	-	-
Miscellaneous	2,552	-	(2,552)	-	-	-
Transfer from General Fund	-	-	-	187,972	186,460	(1,512)
<b>TOTAL REVENUES</b>	<b>603,837</b>	<b>646,344</b>	<b>42,507</b>	<b>283,972</b>	<b>282,485</b>	<b>(1,487)</b>
<b>Expenditures</b>						
Salaries	186,819	187,592	773	99,849	99,849	-
Benefits	59,668	61,529	1,861	24,333	24,032	(301)
Purchased services	2,225	2,025	(200)	83,497	80,809	(2,688)
Supplies and materials	375,381	375,655	274	72,500	67,625	(4,875)
Capital outlay	8,066	8,066	-	2,622	6,444	3,822
Indirect Costs	4,675	-	(4,675)	-	-	-
Other	1,525	13,206	11,681	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>638,359</b>	<b>648,073</b>	<b>9,714</b>	<b>282,801</b>	<b>278,759</b>	<b>(4,042)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(34,522)</b>	<b>(1,729)</b>	<b>32,793</b>	<b>1,171</b>	<b>3,726</b>	<b>2,555</b>
<b>Fund Balances - July 1, 2009</b>	<b>168,038</b>	<b>168,038</b>	<b>-</b>	<b>4,321</b>	<b>4,321</b>	<b>-</b>
<b>Fund Balances - June 30, 2010</b>	<b>\$ 133,516</b>	<b>\$ 166,309</b>	<b>\$ 32,793</b>	<b>\$ 5,492</b>	<b>\$ 8,047</b>	<b>\$ 2,555</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## DEBT RETIREMENT FUND COMBINING BALANCE SHEET June 30, 2010

	1998 Debt	Durant Issue	Totals
<b>Assets</b>			
Cash	\$ 61,961	\$ -	\$ 61,961
Due from general fund	2,862	-	2,862
<b>TOTAL ASSETS</b>	<b>\$ 64,823</b>	<b>\$ -</b>	<b>\$ 64,823</b>
<b>Fund Balance</b>			
Reserved:			
Debt retirement	\$ 64,823	\$ -	\$ 64,823
<b>TOTAL FUND BALANCE</b>	<b>\$ 64,823</b>	<b>\$ -</b>	<b>\$ 64,823</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

## DEBT RETIREMENT FUND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES Year Ended June 30, 2010

	1998 Debt	Durant Issue	Totals
<b>Revenues</b>			
Local Sources:			
Property tax levy	\$ 303,734	\$ -	\$ 303,734
Earnings on investments	148	-	148
State Sources:			
State aid restricted	-	8,925	8,925
<b>TOTAL REVENUES</b>	<b>303,882</b>	<b>8,925</b>	<b>312,807</b>
<b>Expenditures</b>			
Debt Service:			
Redemption of principal	250,000	7,410	257,410
Interest on debt	43,000	1,515	44,515
Other	300	-	300
<b>TOTAL EXPENDITURES</b>	<b>293,300</b>	<b>8,925</b>	<b>302,225</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>10,582</b>	<b>-</b>	<b>10,582</b>
<b>Fund Balances - July 1, 2009</b>	<b>54,241</b>	<b>-</b>	<b>54,241</b>
<b>Fund Balances - June 30, 2010</b>	<b>\$ 64,823</b>	<b>\$ -</b>	<b>\$ 64,823</b>

See auditors' report.

# MADISON SCHOOL DISTRICT

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## SINKING FUND BALANCE SHEET June 30, 2010

<b>Assets</b>		
Cash		\$ 172,796
TOTAL ASSETS		\$ 172,796
<b>Fund Balance</b>		
Reserved:		
Repairs/renovations		\$ 172,796
TOTAL FUND BALANCE		\$ 172,796

See auditors' report.



**MADISON SCHOOL DISTRICT****SINKING FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
Year Ended June 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>Revenues</b>			
Local Sources:			
Property tax levy	\$ 195,864	\$ 195,864	\$ -
Earnings on investments	235	271	36
Other	<u>2,403</u>	<u>2,403</u>	<u>-</u>
TOTAL REVENUES	<u>198,502</u>	<u>198,538</u>	<u>36</u>
<b>Expenditures</b>			
Repairs/renovations	<u>12,034</u>	<u>12,034</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,034</u>	<u>12,034</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	186,468	186,504	36
<b>Fund Balances - July 1, 2009</b>	<u>(13,708)</u>	<u>(13,708)</u>	<u>-</u>
<b>Fund Balances - June 30, 2010</b>	<u>\$ 172,760</u>	<u>\$ 172,796</u>	<u>\$ 36</u>

See auditors' report.

# MADISON SCHOOL DISTRICT

## TRUST AND AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES June 30, 2010

	GROUPS JULY 1, 2009	ADDITIONS	DEDUCTIONS	GROUPS JUNE 30, 2010
After Prom	\$ 81.92	\$ 3,834.77	\$ 2,885.58	\$ 1,031.11
Athletic Boosters	8,862.26	27,954.61	30,036.10	6,780.77
Band Boosters	5,881.31	3,325.50	3,296.29	5,910.52
Baseball	288.05	641.00	562.00	367.05
Boys Basketball	177.55	600.00	525.00	252.55
Checking - Interest	1,921.15	2,102.11	129.99	3,893.27
Cheerleaders	1,231.44	7,045.34	7,726.55	550.23
Class of:				
2010	2,248.41	4,278.77	4,898.76	1,628.42
2011	1,560.51	728.20	243.97	2,044.74
2012	1,730.00	-	118.00	1,612.00
2013	1,600.00	232.00	270.98	1,561.02
2014	1,200.00	-	-	1,200.00
Community Rewards	3,754.79	255.69	-	4,010.48
Drama Account	656.43	-	-	656.43
Elementary Fund Raising	8,243.03	35,718.54	33,185.05	10,776.52
Elementary Library	430.67	110.00	460.07	80.60
Elementary Student Council	136.70	152.50	131.00	158.20
Family Room	942.84	-	365.66	577.18
Fifth Grade Room	-	1,124.50	934.19	190.31
Football	6,793.21	9,791.61	10,233.51	6,351.31
Free2play	-	217.25	217.25	-
Girls Basketball	556.72	8,115.23	8,313.85	358.10
H.S. Library Account	455.47	2,673.86	2,467.61	661.72
H.S. Student Council	979.72	1,080.55	1,573.65	486.62
Interact Club	239.60	749.41	612.75	376.26
Junior Achievement	202.50	-	-	202.50
Lenawee Child	1,618.81	876.28	1,652.17	842.92
Locker Account	10,046.76	11,413.00	15,133.67	6,326.09
MCSSC	2,451.15	5,598.31	4,505.90	3,543.56
Madison EAC	43.49	-	-	43.49
Madison Football Club	400.09	751.00	540.00	611.09
Madison Kids Closet	237.71	-	-	237.71
Madison School Store	3,003.49	-	-	3,003.49
May Madness	871.72	1,512.35	1,906.59	477.48
M.S. Student Activity	797.76	9,192.95	8,445.14	1,545.57
M.S. Student Council	2,820.94	4,918.08	2,954.89	4,784.13
Musical Theatre	1,911.70	8,703.23	10,249.42	365.51
National Honor Society	417.80	465.00	376.50	506.30
P.A.T.T.	2,474.35	33,980.59	30,101.37	6,353.57
P.E.A.C.E	1,083.46	57.60	1,043.25	97.81
Pop Fund	9,398.72	3,148.29	3,705.60	8,841.41
Relay For Life	2,152.30	1,249.07	2,000.00	1,401.37
Savings Account Interest	426.13	88.85	-	514.98
Scholarship	15,389.75	4,312.75	4,750.00	14,952.50
Softball	734.18	2,613.66	2,014.21	1,333.63
Special Education - Elementary	38.88	-	-	38.88
Special Education - H.S./M.S.	1,755.48	-	455.00	1,300.48
Strength & Conditioning	6,954.45	2,060.00	1,206.71	7,807.74
Student Activities	351.50	9,532.03	7,908.30	1,975.23
Track	3,722.73	10,659.00	10,204.37	4,177.36
Varsity Volleyball	-	2,686.00	2,176.75	509.25
Washington DC	-	25,557.45	24,604.92	952.53
Wrestling	1,378.60	-	-	1,378.60
Wrestling Club	2,848.94	6,185.20	3,748.90	5,285.24
Yearbook	1,086.92	6,527.45	4,066.50	3,547.87
<b>TOTAL</b>	<b>\$ 124,592.09</b>	<b>\$ 262,819.58</b>	<b>\$ 252,937.97</b>	<b>\$ 134,473.70</b>

See auditors' report

# MADISON SCHOOL DISTRICT

## PROPERTY TAX DATA Year Ended June 30, 2010

	Unpaid at July 1, 2009	Tax Levy	Collections/ Adjustments	Unpaid (Deferred) at June 30, 2010
General Fund	\$ -	\$ 2,158,771	\$ 2,158,771	\$ -
Sinking Fund	-	195,864	195,864	-
Debt Retirement Funds	-	303,734	303,734	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 2,658,369</b>	<b>\$ 2,658,369</b>	<b>\$ -</b>

### Other Information

Taxable value of property assessed in the Madison School District

	2010			
	Homestead	Industrial PP	Commercial PP	Non-homestead
Municipality:				
Madison	\$ 47,602,412	\$ 8,362,200	\$ 6,009,200	\$ 64,040,825
Adrian City	7,670,596	1,808,200	7,161,000	47,312,662
Palmyra	3,289,905	306,300	503,200	2,876,684
Adrian	145,117	-	800	1,402,339
<b>Total</b>	<b>\$ 58,708,030</b>	<b>\$ 10,476,700</b>	<b>\$ 13,674,200</b>	<b>\$ 115,632,510</b>

Tax Levy (Mills):		
Debt Retirement Funds	1.4500	1.4500
Sinking Fund	0.9626	0.9626
General Fund	18.0000	18.0000
<b>Total tax levy</b>	<b>20.4126</b>	<b>20.4126</b>

Blended official student enrollment 1,443.30

See auditors' report.

## **Federal Awards Supplemental Information**

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*Certified Public Accountants*

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

Board of Education  
Madison School District  
Adrian, Michigan

We have audited the financial statements of the governmental funds, each major fund, and the aggregate remaining fund information of the Madison School District as of and for the year ended June 30, 2010, which collectively comprise the Madison School District's basic financial statements and have issued our report thereon dated September 14, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Corrective Action Responses, referenced as 10-01 and 10-02, presented on pages 51-53 that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Education  
Madison School District  
Adrian, Michigan

### **Compliance and other matters**

As part of obtaining reasonable assurance about whether the Madison School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material 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 14, 2010.

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

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 14, 2010

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*Certified Public Accountants*

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

Board of Education  
Madison School District  
Adrian, Michigan

**Compliance**

We have audited the compliance of Madison School District with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. Madison School District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Corrective Action Responses.. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Madison School District's management. Our responsibility is to express an opinion on Madison School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Madison School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Madison School District's compliance with those requirements.

In our opinion, Madison School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described as items 10-01 and 10-02 in the accompanying Schedule of Findings and Corrective Action Responses presented on pages 51-53.

## **Internal Control Over Compliance**

The management of Madison School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Madison School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madison School District's internal control over compliance.

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Corrective Action Responses, referenced as 10-01 and 10-02, presented on pages 51-53 that we consider to be significant deficiencies in internal control over compliance. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

*Drake, Watters & Associates, PLLC*

Jackson, Michigan  
September 14, 2010



# MADISON SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2010

Federal Grantor Pass Through Grantor Program Title/Grant Number	CFDA Number	Approved Awards Amount	Accrued or (Deferred) Revenue July 1, 2009	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts	Accrued or (Deferred) Revenue June 30, 2010	Adjustments
<b>U.S. Department of Education:</b>								
Passed through Michigan Department of Education								
Title I, Part A, 101530 0910	84.010	\$ 206,244	\$ -	\$ -	\$ 201,264	\$ 206,244	\$ (4,980)	\$ -
ARRA Title I, Part A, 101535 0910	84.389	108,734	-	-	48,531	48,531	-	-
Title VI, Part B, 100660 0910	84.358B	36,830	-	-	36,830	36,830	-	-
Title II, Part A, Teacher/Principal Training 090520 0809	84.367	54,794	54,794	54,794	-	54,794	-	-
Title II, Part A, Teacher/Principal Training 100520 0910	84.367	53,526	-	-	50,549	50,549	-	-
ARRA Title II, Part D Formula Grants 104295 0910	84.386	4,123	-	-	4,123	4,123	-	-
ARRA Education Stabilization Fund 0809 092525	84.394	526,009	526,009	526,009	-	526,009	-	-
ARRA Education Stabilization Fund 0910 092525	84.394	396,654	-	-	396,654	396,654	-	-
Total passed through Michigan Department of Education		1,386,914	580,803	580,803	737,951	1,323,734	(4,980)	-
Passed through I.S.D.								
ARRA Special Education IDEA	84.391	169,309	-	-	169,309	163,576	5,733	-
Drug Free Schools	84.186	1,211	-	-	1,211	1,211	-	-
MI/LSI Cohort 5 School Agreement Year 2	84.027A	3,000	-	-	3,000	3,000	-	-
Medicaid Outreach	93.780	4,039	-	-	4,039	4,039	-	-
Total passed through I.S.D.		177,559	-	-	177,559	171,826	5,733	-
Total U.S. Department of Education		1,564,473	580,803	580,803	915,510	1,495,560	753	-
<b>U.S. Department of Agriculture:</b>								
Passed through U.S. Department of Agriculture								
Child Nutrition Cluster - Cash Assistance								
School Breakfast Program	10.553	75,145	-	-	79,501	75,145	4,356	-
National School Lunch Program	10.555	313,421	-	-	328,795	313,421	15,374	-
Special Milk Program for Children	10.556	-	-	-	-	-	-	-
Total Cash Assistance		388,566	-	-	408,296	388,566	19,730	-
Child Nutrition Cluster - Non-Cash Assistance								
Commodities - Entitlement	10.555	30,393	-	-	30,393	30,393	-	-
Commodities - Bonus	10.555	294	-	-	294	294	-	-
Total - Non-Cash Assistance		30,687	-	-	30,687	30,687	-	-
Total Child Nutrition Cluster		419,253	-	-	438,983	419,253	19,730	-
Total Passed Through U.S. Department of Agriculture		419,253	-	-	438,983	419,253	19,730	-
Passed through I.S.D.								
Michigan Nutrition Network								
Total passed through I.S.D.	10.561	4,199	-	-	4,199	501	3,698	-
Total U.S. Department of Agriculture		423,452	-	-	443,182	419,754	23,428	-
<b>Total Federal Financial Assistance</b>		<b>\$ 1,987,925</b>	<b>\$ 580,803</b>	<b>\$ 580,803</b>	<b>\$ 1,358,692</b>	<b>\$ 1,915,314</b>	<b>\$ 24,181</b>	<b>\$ -</b>

Notes:

- See notes to financial statements for significant accounting policies and procedures.
- The Grants Section Auditors Report (R7120) and the cash management auditor report was used in preparation of this schedule.

See auditors' report

# MADISON SCHOOL DISTRICT

## SCHEDULE OF FINDINGS AND CORRECTIVE ACTION RESPONSES

June 30, 2010

### 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, 2010 and have issued an unqualified opinion on these financial statements.

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

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

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

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

The following federal programs were identified as major programs: Title I Cluster (CFDA 84.010 and 84.389), ARRA Special Education IDEA (CFDA 84.391), and ARRA Stabilization Funds (CFDA 84.394).

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

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

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

#### Significant Deficiencies

##### 10-01. 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.

##### 10-02. Finding

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

**SECTION 2: FINDINGS RELATED TO THE FINANCIAL STATEMENTS (continued)****10-02. 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**

There were no findings or questioned costs to be reported.

**SECTION 4: SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS****Financial Statement Findings**

**09-01. 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.

**09-02. 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.

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

**Federal Award Program Findings**

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

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*Certified Public Accountants*

September 14, 2010

Board of Education  
Madison School District  
Adrian, Michigan

Dear Board Members:

We have audited the financial statements of the governmental activities of Madison School District for the year ended June 30, 2010, and have issued our report thereon dated September 14, 2010. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated January 12, 2010, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on June 22, 2010.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Madison School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2010. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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 could be 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.

We evaluated the key factors and assumptions used to develop the accounting estimate for depreciation and determined that it is reasonable in relation to the financial statements taken as a whole. There were no other significant estimates that would require disclosure.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures can be particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was Note 6 regarding long term debt. The debt obligations of the District are generally of particular interest to investors and lenders.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit. Your District staff is to be commended for their assistance and professionalism during the course of 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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as 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 14, 2010.

*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 governmental unit'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 being retained as the 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.

This report is intended solely for the information and use of the Board of Education, management, and others within the administration of Madison School District. This restriction is not intended to limit distribution of this report, which is a matter of public record.

We appreciate the excellent cooperation and courtesy extended us by the District's officials and employees. We appreciate the Board giving us the opportunity to work with your staff and hope we can continue to serve you in the years to come. Please contact us if we can be of any further assistance.

Respectfully submitted,

*Drake, Watters & Associates, P.L.L.C.*

# *Camp Michindoh*

5<sup>th</sup> Grade Camp  
February 9-11<sup>th</sup>, 2010



# Michindoh Outdoor Education School

Serving Students September – June

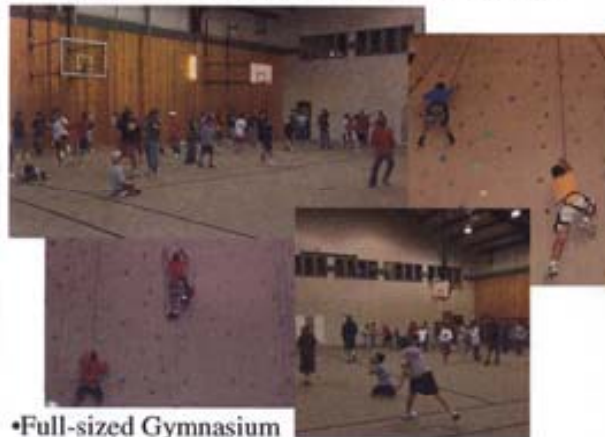
Contact the Outdoor Education School Director  
at 517-523-3616 for further information



- Heated Cabins
- Rooms Contain Bath with Private Showers
- 12-14 Campers per Cabin



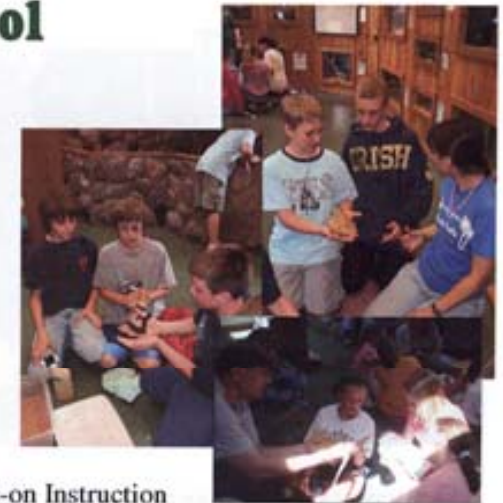
- Teamwork
- Communication
- Cooperative Learning



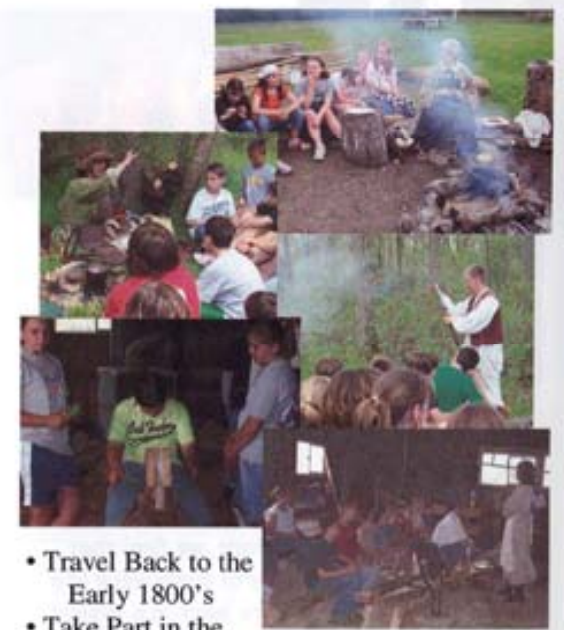
- Full-sized Gymnasium
- Basketball & Volleyball Courts
- 25 Foot Climbing Wall



- Survival Skills
- Fire and Shelter Building



- Hands-on Instruction
- Live Reptiles, Amphibians, Insects, and Mammals
- Various Wildlife Classes Offer a Closer Look At Fish, Birds, and Mammals



- Travel Back to the Early 1800's
- Take Part in the Drama of Living History

# *Camp Michindoh*

- Located in Hillsdale, MI (approx. 50 minutes away)
- Opened as an Outdoor Education School in February 1991.
- 243 acres of land, lakes, streams, wetlands and forests
- Cabins have heat, electricity, running water, private shower and toilet stalls.



# *Schedule*

- Breakfast, lunch and dinner are served buffet style
- 2 classes in the morning, 2 classes in the afternoon
- Afternoon activities (supervised by adults)
- Evening Community Building Activity  
(Ex: campfires, charades, wacky Olympics)

# *Housing*

- Each cabin will hold 10 students and 2 chaperones.
- Chaperones will be teachers (Kristen Metevia, Lindsey Johnson, Lisa Zubke, Melissa Bryant, Nate Pechaitis, Simonne Mildenstein) and parent volunteers (TBD)
- All cabin leaders, including teachers, will go to a training prior to camp.

# *Cost*

- \$114/child
- \$57/chaperone
- Teachers are free
- We are considering charging chaperones \$25 and dividing the remainder into the student cost.



## *Plan from here...*

- Send home a packet of information with the students to review with parents.
- Hold a parent meeting
- Divide payment up into at least 3 installments, including a non-refundable \$50 deposit
- Plan several fundraising activities