

MADISON SCHOOL DISTRICT
BOARD OF EDUCATION
REGULAR MEETING
OCTOBER 15, 2012
6:00 PM – Board Room

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MADISON SCHOOL DISTRICT
BOARD OF EDUCATION
517-263-0741
REGULAR MEETING
OCTOBER 15, 2012
6:00 PM – Board Room

**** AGENDA ****

- I. CONSENT AGENDA
 - A. APPROVAL OF MINUTES
 - B. ACCEPTANCE OF REPORTS
 - C. APPROVAL OF BILLS/REIMBURSEMENT OF EXPENSES
 - D. PURCHASE OF FOOD SERVICES WARMING TABLES
- II. 2011-2012 AUDIT
- III. DELEGATE TO MASB CONFERENCE
- IV. SCHOOLS OF CHOICE – 2ND TRIMESTER
- V. COMMUNITY SEX EDUCATION SURVEY
- VI. ELEMENTARY/MIDDLE SCHOOL RECOGNITION
- VII. APPROVAL OF PRINCIPAL EVALUATION INSTRUMENT

Madison School District
Board of Education
Regular Meeting – Board Room
September 18, 2012 – 6:00 pm

Members Present: Dawn Bales, Kyle Ehinger, Julie Ramos, Nancy Roback, Mark Swinehart

Members Absent: Dana Pink, Ruben Villegas

Other Guests: Jim Hartley, Ryan Rowe, Brad Anschuetz, Nate Pechaitis, Linda Kaufman, Jill Myers, Jill Hogle, Mary Radant, Rochelle Vallade, Natasha Manchester, Dori Goodwin, Reggie Ringman, and Linda Perez (Neal).

Jill Hogle addressed the Board with concerns regarding the revised teacher evaluation instrument. Parent, Dori Goodwin, addressed the Board regarding the student dress code. Bus driver, Reggie Ringman, requested that the Board consider paving the bus lot.

A motion was made by Nancy Roback, and supported by Mark Swinehart, that the minutes of the August 20, 2012 regular meeting be approved; that the monthly statements totaling \$133,447.77 for the General Fund and \$301,470.46 for the Building & Site Fund be approved for payment.

[illegible]

A motion was made by Julie Ramos, and supported by Dawn Bales, that Rochelle Vallade be hired as a fifth grade teacher for the 2012-2013 school year.

Ayes 5	Nays 0	Motion Carried
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A motion was made by Dawn Bales, and supported by Mark Swinehart, that Board Policy 9700.01 be approved.

[illegible]

A resolution was made by Dawn Bales, and supported by Nancy Roback, that the Board provide final approval of the revised Board of Education Policy Manual.

[illegible]

A motion was made by Nancy Roback, and supported by Mark Swinehart, that the contract of Food Services Director, Julie Taylor, be extended for the 2012-2013 school year with no increase in salary.

[illegible]

Following discussion, a motion was made by Nancy Roback, and supported by Julie Ramos, that the revised teacher evaluation instrument be approved as presented.

[illegible]

Following discussion, a motion was made by Nancy Roback, and supported by Dawn Bales, that the principal evaluation instrument be tabled until the October 15, 2012 meeting.

[illegible]

Following discussion, a motion was made by Dawn Bales, and supported by Mark Swinehart, that the Board approve the health insurance Consortium A and Consortium B.

Ayes 5 Nays 0 Motion Carried

A motion to adjourn the meeting was made by Mark Swinehart, and supported by Nancy Roback, at 7:36 pm.

Ayes 5

Nays 0

Motion Carried

Respectfully submitted,

Secretary, Board of Education

SPI
DATE: 10/12/2012
TIME: 10:20:01

MADISON SCHOOL DISTRICT
DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 1
REVSTA31

SELECTION CRITERIA: orgn.fund='11'
ACCOUNTING PERIOD: 3/13

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

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
11-0111-000-0000-00000-0001 0112 CURR TAX MADISON TW	1,078,262.00	251,213.41	.00	307,184.47	771,077.53
11-0111-000-0000-00000-0001 0113 CURR TAX PALMYRA TW	50,421.00	25,770.84	.00	26,599.40	23,821.60
11-0111-000-0000-00000-0001 0114 CURR TAX ADRIAN TWP	21,702.00	723.30	.00	777.16	20,924.84
11-0111-000-0000-00000-0001 0116 CURR TAX OTHER TAXE	.00	.00	.00	.00	.00
11-0111-000-0000-00000-0001 0111 CURR TAX ADRIAN CIT	795,726.00	345,229.73	.00	381,969.97	413,756.03
TOTAL DEPARTMENT - CURRENT TAX REVENUE	1,946,111.00	622,937.28	.00	716,531.00	1,229,580.00
11-0119-000-0000-00000-0002 0119 INT ON DELINQUENT T	3,000.00	.00	.00	1,102.72	1,897.28
11-0131-000-0000-00000-0002 0131 TUITION PARENT PAY	13,200.00	.00	.00	22,034.00	-8,834.00
11-0151-000-0000-00000-0002 0151 INTEREST ON INVESTM	18,000.00	1,379.84	.00	4,041.67	13,958.33
11-0171-000-0000-00000-0002 0171 ADMISSIONS ADMISSIO	90,000.00	.00	.00	.00	90,000.00
11-0173-000-0000-00000-0002 0173 EXTRA TRIP SURCHARG	.00	.00	.00	.00	.00
11-0181-000-0000-00000-0002 0181 LATCH KEY PARENT PA	19,200.00	302.50	.00	302.50	18,897.50
11-0191-000-0000-00000-0002 0191 RENTAL SCHOOL RENTA	13,400.00	.00	.00	.00	13,400.00
11-0199-000-0000-00000-0002 0199 MISC - USF MISC	33,500.00	2,779.09	.00	2,803.00	30,697.00
TOTAL DEPARTMENT - OTHER LOCAL REVENUE	190,300.00	4,461.43	.00	30,283.89	160,016.11
11-0311-000-0000-00000-0003 0207 STATE AID MEMBERSHI	80,905.00	.00	.00	.00	80,905.00
11-0311-000-0000-00000-0003 0208 STATE AID MEMBERSHI	158,626.00	.00	.00	.00	158,626.00
11-0311-000-0000-00000-0003 0010 STATE AID MEMBERSHI	9,590,059.00	.00	.00	.06	9,590,058.94
11-0312-000-0000-00000-0003 0020 AR SEC 31A AT-RISK	450,000.00	.00	.00	.00	450,000.00
11-0312-000-0000-00000-0003 0070 AR SEC 31A MIDDLE S	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0100 AR SEC 31A STATE AI	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0110 AR SEC 31A LUNCH	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0120 AR SEC 31A SPEC ED	338,000.00	.00	.00	.00	338,000.00
11-0312-000-0000-00000-0003 0313 AR SEC 31A STATE AI	.00	.00	.00	.00	.00
11-0312-000-0000-00000-0003 0200 AR SEC 31A SUMMER S	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - STATE REVENUE CATEGORICA	10,617,590.00	.00	.00	.06	10,617,589.94
11-0412-000-0000-00000-0004 0240 STAB ARRA EDU JOBS	.00	.00	.00	.00	.00
11-0412-000-0000-00000-0004 0230 STAB ARRA ARRA	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0210 SPS REV TITLE IIA T	47,591.00	.00	.00	.00	47,591.00
11-0414-000-0000-00000-0004 0211 SPS REV TITLE IID T	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0230 SPS REV ARRA	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0140 SPS REV TITLE I	165,334.00	.00	.00	.00	165,334.00
11-0414-000-0000-00000-0004 0141 SPS REV TITLE I CAR	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0150 SPS REV TITLE VA IN	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0490 SPS REV TITLE II D	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0414 SPS REV SPS REV	.00	.00	.00	.00	.00
11-0414-000-0000-00000-0004 0768 SPS REV RURAL	29,000.00	.00	.00	.00	29,000.00
11-0417-000-0000-00000-0004 0060 RESTR REV DRUG FREE	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0110 RESTR REV LUNCH	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0230 RESTR REV ARRA	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0416 RESTR REV MEDICAID	2,800.00	.00	.00	.00	2,800.00
11-0417-000-0000-00000-0004 0220 RESTR REV PARENT ED	.00	.00	.00	.00	.00
11-0417-000-0000-00000-0004 0199 RESTR REV MISC	.00	.00	.00	200.00	-200.00
11-0417-000-0000-00000-0004 0160 RESTR REV TRANSITIO	.00	.00	.00	.00	.00
11-0419-000-0000-00000-0004 0419 MISC - FED SPEC ED	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - FEDERAL REVENUE	244,725.00	.00	.00	200.00	244,525.00

SPI
DATE: 10/12/2012
TIME: 10:20:01

MADISON SCHOOL DISTRICT
DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 2
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PAGE BREAKS ON: FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
11-0511-000-0000-00000-0005 0511 SPEC ED TUITION	21,500.00	.00	.00	-21,649.00	43,149.00
11-0511-000-0000-00000-0005 0120 SPEC ED SPEC ED	.00	.00	.00	.00	.00
11-0513-000-0000-00000-0005 0120 LISD SPEC ED SPEC E	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005 0120 LISD SPEC ED SPEC E	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005 0122 LISD SPEC ED LISD S	597,600.00	.00	.00	.00	597,600.00
11-0519-000-0000-00000-0005 0199 LISD SPEC ED MISC	34,500.00	.00	.00	11,500.00	23,000.00
11-0519-000-0000-00000-0005 0220 LISD SPEC ED PARENT	8,000.00	.00	.00	.00	8,000.00
11-0519-000-0000-00000-0005 0416 LISD SPEC ED MEDICA	.00	.00	.00	.00	.00
11-0519-000-0000-00000-0005 0303 LISD SPEC ED CAREER	9,400.00	.00	.00	.00	9,400.00
11-0519-000-0000-00000-0005 0340 LISD SPEC ED MICHIG	122,400.00	.00	.00	.00	122,400.00
11-0541-000-0000-00000-0005 0541 INSURANCE DIVIDENDS	15,000.00	.00	.00	.00	15,000.00
11-0593-000-0000-00000-0005 0593 SALE SCHOOL PROPERT	1,500.00	2,053.00	.00	2,053.00	-553.00
TOTAL DEPARTMENT - INCOMING TRANSFERS	809,900.00	2,053.00	.00	-8,096.00	817,996.00
TOTAL FUND - GENERAL FUND	13,808,626.00	629,451.71	.00	738,918.95	13,069,707.05
TOTAL REPORT	13,808,626.00	629,451.71	.00	738,918.95	13,069,707.05

SPI
DATE: 10/12/2012
TIME: 10:21:40

MADISON SCHOOL DISTRICT
DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
EXPSTall

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ACCOUNTING PERIOD: 3/13

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

FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-2134-000-0000-00000-0000 2130 CAFETERIA EMPLOYEE	.00	195.81	.00	423.99	-423.99
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	195.81	.00	423.99	-423.99
11-1118-000-0340-02315-0010 2830 EL.PRE EMPLOYER SOC	5,958.00	241.89	.00	397.53	5,560.47
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	200.00	.00	.00	.00	200.00
11-1118-000-0340-02315-0010 2820 EL.PRE EMPLOYEE RET	21,127.00	902.58	.00	1,670.12	19,456.88
11-1118-000-0340-02315-0010 2130 EL.PRE EMPLOYEE INS	15,274.00	1,858.00	.00	1,858.00	13,416.00
11-1118-000-0340-02315-0010 1639 EL.PRE TRANS AIDE	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 1870 EL.PRE SALARY-SUBST	.00	.00	.00	.00	.00
11-1118-000-0340-02315-0010 1240 EL.PRE SALARY TEACH	46,800.00	3,603.10	.00	6,821.01	39,978.99
11-1118-000-0340-02315-0010 1630 EL.PRE SALARY AIDE	23,500.00	126.90	.00	126.90	23,373.10
11-1118-000-0340-02315-0010 3220 EL.PRE WKSHOPS/CONF	200.00	.00	.00	50.00	150.00
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	32.77	.00	363.12	236.88
11-1118-000-0340-02315-0010 5140 EL.PRE TRANSPORTATI	6,500.00	.00	.00	.00	6,500.00
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	600.00	.00	.00	79.90	520.10
11-1213-000-0340-02315-0010 3130 EL.NURSE NURSING	.00	.00	.00	.00	.00
11-1216-000-0340-02315-0010 2830 EL.SOCWRK EMPLOYER	.00	.00	.00	.00	.00
11-1216-000-0340-02315-0010 1440 EL.SOCWRK SALARY PS	.00	.00	.00	.00	.00
11-1216-000-0340-02315-0010 2820 EL.SOCWRK EMPLOYEE	.00	.00	.00	.00	.00
11-1271-000-0340-02315-0010 1610 EL.TRANS SALARY VEH	7,580.00	.00	.00	.00	7,580.00
11-1271-000-0340-02315-0010 2830 EL.TRANS EMPLOYER S	.00	.00	.00	.00	.00
11-1271-000-0340-02315-0010 2820 EL.TRANS EMPLOYEE R	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - PRE-SCHOOL INSTRUCTION	128,589.00	6,765.24	.00	11,366.58	117,222.42
11-1111-000-0000-02315-0011 2830 EL.REG EMPLOYER SOC	197,238.00	14,528.06	.00	21,136.18	176,101.82
11-1111-000-0000-02315-0011 2840 EL.REG WORKMANS COM	3,200.00	.00	.00	.00	3,200.00
11-1111-000-0000-02315-0011 2850 EL.REG UNEMPLOYMENT	7,000.00	.00	.00	257.99	6,742.01
11-1111-000-0000-02315-0011 2920 EL.REG CASH IN LIEU	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 3130 EL.REG NURSING	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 3112 EL.REG PURCH NWEA	12,500.00	.00	.00	.00	12,500.00
11-1111-000-0000-02315-0011 2990 EL.REG SICK DAY REI	3,000.00	.00	.00	4,410.00	-1,410.00
11-1111-000-0000-02315-0011 3110 EL.REG PURCHASED SE	30,000.00	1,302.52	.00	1,302.52	28,697.48
11-1111-000-0000-02315-0011 1240 EL.REG SALARY TEACH	2,578,118.00	198,931.27	.00	298,147.36	2,279,970.64
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	699,420.00	48,229.07	.00	72,492.70	626,927.30
11-1111-000-0000-02315-0011 1870 EL.REG SALARY-SUBST	150.00	1,530.00	.00	1,530.00	-1,380.00
11-1111-000-0000-02315-0011 2130 EL.REG EMPLOYEE INS	497,287.00	90,674.54	.00	90,674.54	406,612.46
11-1111-000-0000-02315-0011 6410 EL.REG NEW EQUIP/FU	58,000.00	2,790.03	.00	48,937.30	9,062.70
11-1111-000-0000-02315-0011 7410 EL.REG DUES/CHAUFFE	1,050.00	.00	.00	265.00	785.00

SPI
DATE: 10/12/2012
TIME: 10:21:40

MADISON SCHOOL DISTRICT
DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 2
EXPSTall

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PAGE BREAKS ON: FUND

FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1111-000-0000-02315-0011 8220 EL.REG PAYMT TO ANO	9,000.00	.00	.00	1,485.70	7,514.30
11-1111-000-0000-02315-0011 5990 EL.REG MISC. SUPPLI	1,500.00	606.00	.12	692.94	806.94
11-1111-000-0000-02315-0011 5210 EL.REG TEXTBOOKS	40,000.00	4,675.19	1,124.72	26,292.27	12,583.01
11-1111-000-0000-02315-0011 5119 EL.REG MIBLSI	.00	.00	.00	.00	.00
11-1111-000-0000-02315-0011 5110 EL.REG TEACHING SUP	30,000.00	3,084.28	840.96	30,679.60	-1,520.56
11-1111-000-0000-02315-0011 4220 EL.REG CONTRACT SER	7,600.00	489.00	.00	1,744.55	5,855.45
11-1111-000-0000-02315-0011 4120 EL.REG REPAIRS/MAIN	500.00	280.00	.00	280.00	220.00
11-1111-000-0000-02315-0011 3220 EL.REG WKSHOPS/CONF	2,000.00	1,180.70	.00	1,230.71	769.29
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	.00	.00
11-1111-000-6410-02315-0011 2830 EL REG ARRA EMPLOYE	.00	.00	.00	.00	.00
11-1111-000-6460-02315-0011 2830 EL REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-02315-0011 1240 EL REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-02315-0011 2820 EL REG EDUCATION JO	.00	.00	.00	.00	.00
11-1213-000-0000-02315-0011 3130 EL.REG.NURSE NURSIN	22,712.00	1,474.61	.00	2,429.61	20,282.39
11-1259-000-0000-02315-0011 3990 EL.BUS STUDENT INS	5,500.00	.00	.00	5,230.00	270.00
TOTAL DEPARTMENT - ELEMENTARY INSTRUCTION	4,205,775.00	369,775.27	1,965.80	609,218.97	3,594,590.23
11-1113-000-0000-02316-0012 4120 HS.REG REPAIRS/MAIN	300.00	.00	.00	.00	300.00
11-1113-000-0000-02316-0012 4220 HS.REG CONTRACT SER	5,200.00	509.64	.00	1,124.45	4,075.55
11-1113-000-0000-02316-0012 3220 HS.REG WKSHOPS/CONF	1,700.00	.00	.00	.00	1,700.00
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	18,000.00	2,505.00	.00	2,505.00	15,495.00
11-1113-000-0000-02316-0012 5110 HS.REG TEACHING SUP	20,000.00	2,975.19	362.82	11,174.50	8,462.68
11-1113-000-0000-02316-0012 5121 HS.REG PLTW	6,000.00	.00	.00	.00	6,000.00
11-1113-000-0000-02316-0012 5122 HS.REG CAREER PREP	9,000.00	.00	.00	.00	9,000.00
11-1113-000-0000-02316-0012 5123 HS.REG ISSI	3,000.00	.00	.00	.00	3,000.00
11-1113-000-0000-02316-0012 5210 HS.REG TEXTBOOKS	17,000.00	5,509.87	719.40	29,179.07	-12,898.47
11-1113-000-0000-02316-0012 5130 HS.REG GRADUATION E	1,300.00	9.21	.00	189.21	1,110.79
11-1113-000-0000-02316-0012 5990 HS.REG MISC. SUPPLI	2,000.00	-317.80	.00	-130.30	2,130.30
11-1113-000-0000-02316-0012 8210 HS.REG PREP ACADEMY	71,000.00	.00	.00	1,893.65	69,106.35
11-1113-000-0000-02316-0012 8220 HS.REG PAYMT TO ANO	8,800.00	.00	.00	1,485.71	7,314.29
11-1113-000-0000-02316-0012 7410 HS.REG DUES/CHAUFFE	1,700.00	1,148.00	.00	1,148.00	552.00
11-1113-000-0000-02316-0012 6450 HS.REG MUSIC INST N	4,500.00	128.08	99.00	1,130.10	3,270.90
11-1113-000-0000-02316-0012 6410 HS.REG NEW EQUIP/FU	22,000.00	177.00	.00	5,811.37	16,188.63
11-1113-000-0000-02316-0012 3112 HS.REG PURCH NWEA	4,200.00	.00	.00	.00	4,200.00
11-1113-000-0000-02316-0012 2990 HS.REG SICK DAY REI	6,000.00	.00	.00	.00	6,000.00
11-1113-000-0000-02316-0012 3110 HS.REG PURCHASED SE	23,400.00	220.02	.00	220.02	23,179.98
11-1113-000-0000-02316-0012 2840 HS.REG WORKMANS COM	1,700.00	.00	.00	.00	1,700.00
11-1113-000-0000-02316-0012 2920 HS.REG CASH IN LIEU	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 2850 HS.REG UNEMPLOYMENT	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 2830 HS.REG EMPLOYER SOC	102,659.00	7,537.04	.00	10,951.22	91,707.78
11-1113-000-0000-02316-0012 2210 HS.REG EARLY RETIRE	.00	.00	.00	.00	.00
11-1113-000-0000-02316-0012 2820 HS.REG EMPLOYEE RET	364,037.00	24,637.86	.00	37,078.82	326,958.18
11-1113-000-0000-02316-0012 2130 HS.REG EMPLOYEE INS	273,842.00	48,829.60	.00	48,829.60	225,012.40

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1113-000-0000-02316-0012 1870 HS.REG SALARY-SUBST	200.00	.00	.00	.00	200.00
11-1113-000-0000-02316-0012 1240 HS.REG SALARY TEACH	1,341,748.00	103,766.70	.00	154,892.34	1,186,855.66
11-1113-000-0000-02316-0012 1242 HS.REG ISSI	.00	.00	.00	2,154.00	-2,154.00
11-1113-000-0696-02316-0012 5990 HS.REG.DRUG MISC. S	.00	.00	.00	.00	.00
11-1213-000-0000-02316-0012 3130 HS.NURSE NURSING	4,425.00	245.76	.00	671.75	3,753.25
11-1259-000-0000-02316-0012 3990 HS.BUS STUDENT INS	3,600.00	.00	.00	3,419.00	181.00
TOTAL DEPARTMENT - H.S. BASIC INSTRUCT	2,317,311.00	197,881.17	1,181.22	313,727.51	2,002,402.27
11-1111-000-6460-07262-0013 2820 MS REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-07262-0013 2830 MS REG EDUCATION JO	.00	.00	.00	.00	.00
11-1111-000-6460-07262-0013 1240 MS REG EDUCATION JO	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 1240 MS.REG SALARY TEACH	984,648.00	82,052.31	.00	122,164.58	862,483.42
11-1112-000-0000-07262-0013 1242 MS.REG ISSI	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 1870 MS.REG SALARY-SUBST	100.00	.00	.00	.00	100.00
11-1112-000-0000-07262-0013 2130 MS.REG EMPLOYEE INS	173,933.00	26,444.94	.00	26,284.36	147,648.64
11-1112-000-0000-07262-0013 2820 MS.REG EMPLOYEE RET	267,138.00	19,678.63	.00	29,490.17	237,647.83
11-1112-000-0000-07262-0013 2830 MS.REG EMPLOYER SOC	75,333.00	5,992.28	.00	8,590.29	66,742.71
11-1112-000-0000-07262-0013 3110 MS.REG PURCHASED SE	20,000.00	.00	.00	.00	20,000.00
11-1112-000-0000-07262-0013 3112 MS.REG PURCH NWEA	4,200.00	.00	.00	.00	4,200.00
11-1112-000-0000-07262-0013 2990 MS.REG SICK DAY REI	3,600.00	.00	.00	.00	3,600.00
11-1112-000-0000-07262-0013 2920 MS.REG CASH IN LIEU	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 2850 MS.REG UNEMPLOYMENT	.00	.00	.00	7,240.00	-7,240.00
11-1112-000-0000-07262-0013 2840 MS.REG WORKMANS COM	1,700.00	.00	.00	.00	1,700.00
11-1112-000-0000-07262-0013 4120 MS.REG REPAIRS/MAIN	200.00	.00	.00	.00	200.00
11-1112-000-0000-07262-0013 4220 MS.REG CONTRACT SER	4,400.00	304.20	.00	1,216.80	3,183.20
11-1112-000-0000-07262-0013 5110 MS.REG TEACHING SUP	13,500.00	3,670.02	50.27	7,257.16	6,192.57
11-1112-000-0000-07262-0013 3228 MS.REG PLTW TRAVEL	.00	.00	.00	.00	.00
11-1112-000-0000-07262-0013 3220 MS.REG WKSHOPS/CONF	1,000.00	.00	.00	.00	1,000.00
11-1112-000-0000-07262-0013 5990 MS.REG MISC. SUPPLI	2,000.00	120.00	.00	120.00	1,880.00
11-1112-000-0000-07262-0013 5210 MS.REG TEXTBOOKS	24,000.00	.00	.00	1,629.82	22,370.18
11-1112-000-0000-07262-0013 5123 MS.REG ISSI	20,000.00	.00	.00	19,683.95	316.05
11-1112-000-0000-07262-0013 5121 MS.REG PLTW	500.00	.00	.00	.00	500.00
11-1112-000-0000-07262-0013 5119 MS.REG MIBLSI	3,900.00	.00	.00	.00	3,900.00
11-1112-000-0000-07262-0013 6410 MS.REG NEW EQUIP/FU	16,500.00	3,496.05	.00	10,602.20	5,897.80
11-1112-000-0000-07262-0013 6450 MS.REG MUSIC INST N	3,000.00	40.00	.00	772.94	2,227.06
11-1112-000-0000-07262-0013 8220 MS.REG PAYMT TO ANO	9,000.00	.00	.00	1,485.69	7,514.31
11-1112-000-0000-07262-0013 7410 MS.REG DUES/CHAUFFE	1,000.00	.00	.00	.00	1,000.00
11-1213-000-0000-07262-0013 3130 MS.NURSE NURSING	4,515.00	245.77	.00	671.77	3,843.23
11-1259-000-0000-07262-0013 3990 MS. BUS STUDENT INS	3,100.00	.00	.00	2,883.00	217.00
TOTAL DEPARTMENT - M.S. BASIC INSTRUCT	1,637,267.00	142,044.20	50.27	240,092.73	1,397,124.00
11-1113-000-0375-02316-0015 4120 HS.REG.DRIVER REPAI	400.00	.00	.00	.00	400.00
11-1113-000-0375-02316-0015 5110 HS.REG.DRIVER TEACH	200.00	.00	.00	.00	200.00
11-1113-000-0375-02316-0015 2820 HS.REG.DRIVER EMPL	1,763.00	.00	.00	789.04	973.96

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1113-000-0375-02316-0015 2830 HS.REG.DRIVER EMPLO	497.00	.00	.00	232.07	264.93
11-1113-000-0375-02316-0015 1240 HS.REG.DRIVER SALAR	6,500.00	.00	.00	3,225.78	3,274.22
TOTAL DEPARTMENT - DRIVERS EDUCATION	9,360.00	.00	.00	4,246.89	5,113.11
11-1122-000-6380-02315-0016 1240 EL ARRA IDEA SALARY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 2130 EL ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 2820 EL ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 2830 EL ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02315-0016 5110 EL ARRA IDEA TEACHI	.00	.00	.00	.00	.00
11-1122-193-0202-02315-0016 2830 EL.SPEC.AI EMPLOYER	.00	462.70	.00	462.70	-462.70
11-1122-193-0202-02315-0016 2820 EL.SPEC.AI EMPLOYEE	.00	1,395.83	.00	1,395.83	-1,395.83
11-1122-193-0202-02315-0016 1632 EL.SPEC.AI AIDE - E	113,000.00	6,048.15	.00	6,048.15	106,951.85
11-1122-110-0202-02315-0016 1634 EL.SPEC.EMI AIDE-MC	35,000.00	1,825.22	.00	1,825.22	33,174.78
11-1122-110-0202-02315-0016 2820 EL.SPEC.EMI EMPLOYE	.00	444.63	.00	444.63	-444.63
11-1122-110-0202-02315-0016 2830 EL.SPEC.EMI EMPLOYE	.00	139.62	.00	139.62	-139.62
11-1122-110-0202-02315-0016 3224 EL.SPEC.EMI TRAVEL	400.00	.00	.00	.00	400.00
11-1122-110-0202-02315-0016 5114 EL.SPEC.EMI SUPPLIE	720.00	6.70	.00	83.49	636.51
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
11-1122-194-0202-02315-0016 6422 EL.SPEC.RES FURN/EQ	300.00	200.00	.00	365.17	-65.17
11-1122-194-0202-02315-0016 5992 EL.SPEC.RES MISC EL	400.00	.00	.00	.00	400.00
11-1122-194-0202-02315-0016 5112 EL.SPEC.RES SUPPLIE	2,700.00	.00	7.75	228.59	2,463.66
11-1122-194-0202-02315-0016 3222 EL.SPEC.RES TRAVEL	1,200.00	40.00	.00	40.00	1,160.00
11-1122-194-0202-02315-0016 4220 EL.SPEC.RES CONTRAC	1,000.00	.00	.00	.00	1,000.00
11-1122-194-0202-02315-0016 2830 EL.SPEC.RES EMPLOYE	74,908.00	3,871.24	.00	5,600.43	69,307.57
11-1122-194-0202-02315-0016 2820 EL.SPEC.RES EMPLOYE	265,628.00	13,050.25	.00	19,408.28	246,219.72
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	10,000.00	.00	.00	.00	10,000.00
11-1122-194-0202-02315-0016 2840 EL.SPEC.RES WORKMAN	900.00	.00	.00	.00	900.00
11-1122-194-0202-02315-0016 2920 EL.SPEC.RES CASH IN	.00	.00	.00	.00	.00
11-1122-194-0202-02315-0016 1632 EL.SPEC.RES AIDE -	.00	.00	.00	.00	.00
11-1122-194-0202-02315-0016 2130 EL.SPEC.RES EMPLOYE	163,865.00	31,635.35	.00	34,082.31	129,782.69
11-1122-194-0202-02315-0016 1240 EL.SPEC.RES SALARY	728,119.00	53,353.40	.00	79,346.97	648,772.03
11-1122-000-6380-02316-0016 1240 HS ARRA IDEA SALARY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 2130 HS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 2820 HS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 2830 HS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-02316-0016 5110 HS ARRA IDEA TEACHI	.00	.00	.00	.00	.00
11-1122-110-0202-02316-0016 5116 HS.SPEC.EMI SUPPLIE	500.00	.00	.00	.00	500.00
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 3226 HS.SPEC.EMI TRAVEL	400.00	.00	.00	.00	400.00
11-1122-110-0202-02316-0016 6426 HS.SPEC.EMI FURN/EQ	400.00	.00	.00	.00	400.00
11-1122-110-0202-02316-0016 2830 HS.SPEC.EMI EMPLOYE	.00	172.00	.00	172.00	-172.00
11-1122-110-0202-02316-0016 2820 HS.SPEC.EMI EMPLOYE	.00	549.93	.00	549.93	-549.93
11-1122-110-0202-02316-0016 1636 HS.SPEC.EMI AIDE -	46,915.00	2,248.26	.00	2,248.26	44,666.74

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1122-196-0202-02316-0016 1638 HS.SPEC.LRE LRE AID	56,150.00	5,258.47	.00	5,258.47	50,891.53
11-1122-196-0202-02316-0016 2830 HS.SPEC.LRE EMPLOYE	.00	402.28	.00	402.28	-402.28
11-1122-196-0202-02316-0016 2820 HS.SPEC.LRE EMPLOYE	.00	1,282.82	.00	1,282.82	-1,282.82
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 1240 HS.SPEC.RES SALARY	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 1631 HS.SPEC.RES AIDE -	.00	.00	.00	.00	.00
11-1122-194-0202-02316-0016 6421 HS.SPEC.RES FURN/EQ	800.00	175.31	-175.31	175.31	800.00
11-1122-194-0202-02316-0016 3221 HS.SPEC.RES TRAVEL	1,200.00	.00	.00	.00	1,200.00
11-1122-194-0202-02316-0016 5991 HS.SPEC.RES MISC HS	500.00	.00	.00	.00	500.00
11-1122-194-0202-02316-0016 5111 HS.SPEC.RES SUPPLIE	4,800.00	109.22	129.99	1,156.39	3,513.62
11-1122-170-0202-07262-0016 5110 HS.SPEC.VI TEACHING	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 5110 MS ARRA IDEA TEACHI	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 3220 MS ARRA IDEA WKSHOP	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 1240 MS ARRA IDEA SALARY	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 2130 MS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 2830 MS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-000-6380-07262-0016 2820 MS ARRA IDEA EMPLOY	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 2820 MS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 2830 MS.SPEC.RES EMPLOYE	.00	.00	.00	.00	.00
11-1122-194-0202-07262-0016 1240 MS.SPEC.RES SALARY	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - SPECIAL EDUCATION	1,510,405.00	122,671.38	-37.57	160,716.85	1,349,725.72
11-1125-000-0601-02315-0017 1240 EL.COMP.TTL 1 SALAR	73,670.00	5,663.28	.00	17,260.86	56,409.14
11-1125-000-0601-02315-0017 1630 EL.COMP.TTL 1 SALAR	39,541.00	2,749.08	.00	2,749.08	36,791.92
11-1125-000-0601-02315-0017 1241 EL.COMP.TTL 1 SALAR	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 2820 EL.COMP.TTL 1 EMPLO	39,041.00	1,979.40	.00	4,659.65	34,381.35
11-1125-000-0601-02315-0017 2130 EL.COMP.TTL 1 EMPLO	7,400.00	738.13	.00	1,050.13	6,349.87
11-1125-000-0601-02315-0017 2830 EL.COMP.TTL 1 EMPLO	11,010.00	643.56	.00	1,530.81	9,479.19
11-1125-000-0601-02315-0017 2920 EL.COMP.TTL 1 CASH	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 2840 EL.COMP.TTL 1 WORKM	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 3220 EL.COMP.TTL 1 WKSHO	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 5110 EL.COMP.TTL 1 TEACH	4,500.00	.00	.00	.00	4,500.00
11-1125-000-0601-02315-0017 4220 EL.COMP.TTL 1 CONTR	.00	.00	.00	.00	.00
11-1125-000-0601-02315-0017 6410 EL.COMP.TTL 1 NEW E	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 3220 MS ARRA TITLE WKSHO	.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	.00	.00	.00	.00
11-1125-000-6370-07262-0017 2820 MS ARRA TITLE EMPLO	.00	.00	.00	.00	.00
11-1125-000-6370-07262-0017 1240 MS ARRA TITLE SALAR	.00	.00	.00	.00	.00
11-1212-000-0601-02315-0017 1220 EL.COUN.TTL 1 SALAR	17,120.00	1,324.58	.00	1,936.87	15,183.13
11-1212-000-0601-02315-0017 2130 EL.COUN.TTL 1 EMPLO	.00	.00	.00	.00	.00
11-1212-000-0601-02315-0017 2820 EL.COUN.TTL 1 EMPLO	.00	299.54	.00	449.32	-449.32
11-1212-000-0601-02315-0017 2830 EL.COUN.TTL 1 EMPLO	.00	92.14	.00	123.33	-123.33
11-1212-000-0601-02315-0017 2920 EL.COUN.TTL 1 CASH	.00	.00	.00	.00	.00

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1213-000-0601-02315-0017 3130 EL.NURSE.TTL 1 NURS	.00	.00	.00	.00	.00
11-1226-000-0601-02315-0017 2920 EL.DIR.TTL 1 CASH I	.00	.00	.00	.00	.00
11-1226-000-0601-02315-0017 2830 EL.DIR.TTL 1 EMPLOY	.00	79.98	.00	278.86	-278.86
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	248.84	.00	870.94	-870.94
11-1226-000-0601-02315-0017 1160 EL.DIR.TTL 1 SALARY	13,585.00	1,047.28	.00	3,650.48	9,934.52
11-1231-000-0601-02315-0017 3180 EL.BOE.TTL 1 AUDIT	900.00	.00	.00	.00	900.00
TOTAL DEPARTMENT - TITLE I	206,767.00	14,865.81	.00	34,560.33	172,206.67
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 &	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 5110 EL.COMP.AR TEACHING	2,600.00	.00	.00	60.00	2,540.00
11-1125-000-0306-02315-0018 5117 EL.COMP.AR TEACHING	1,000.00	85.87	.00	85.87	914.13
11-1125-000-0306-02315-0018 5118 EL.COMP.AR STUDENT	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 5990 EL.COMP.AR MISC. SU	200.00	.00	.00	.00	200.00
11-1125-000-0306-02315-0018 6410 EL.COMP.AR NEW EQUI	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 6417 EL.COMP.AR EQUIP/FU	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 1240 EL.COMP.AR SALARY T	234,457.00	10,695.25	.00	17,668.13	216,788.87
11-1125-000-0306-02315-0018 1290 EL.COMP.AR OTHER PR	.00	3,620.82	.00	12,672.87	-12,672.87
11-1125-000-0306-02315-0018 1630 EL.COMP.AR SALARY A	102,217.00	7,862.87	.00	7,862.87	94,354.13
11-1125-000-0306-02315-0018 2820 EL.COMP.AR EMPLOYEE	102,188.00	6,088.49	.00	10,345.55	91,842.45
11-1125-000-0306-02315-0018 2130 EL.COMP.AR EMPLOYEE	36,404.00	3,678.32	.00	4,544.58	31,859.42
11-1125-000-0306-02315-0018 1637 EL.COMP.AR AIDE - S	40,021.00	3,078.54	.00	4,617.81	35,403.19
11-1125-000-0306-02315-0018 1870 EL.COMP.AR SALARY-S	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 2920 EL.COMP.AR CASH IN	.00	.00	.00	.00	.00
11-1125-000-0306-02315-0018 2840 EL.COMP.AR WORKMANS	325.00	.00	.00	.00	325.00
11-1125-000-0306-02315-0018 2830 EL.COMP.AR EMPLOYER	28,817.00	1,884.65	.00	3,141.44	25,675.56
11-1125-000-0306-02316-0018 2830 HS.COMP.AR EMPLOYER	.00	273.27	.00	957.03	-957.03
11-1125-000-0306-02316-0018 2820 HS.COMP.AR EMPLOYEE	.00	903.13	.00	3,160.93	-3,160.93
11-1125-000-0306-02316-0018 1290 HS.COMP.AR OTHER PR	.00	3,692.30	.00	12,923.05	-12,923.05
11-1125-000-0306-02316-0018 1240 HS.COMP.AR SALARY T	.00	.00	.00	.00	.00
11-1125-000-0306-07262-0018 1637 MS.COMP.AR AIDE - S	.00	.00	.00	.00	.00
11-1125-000-0306-07262-0018 2820 MS.COMP.AR EMPLOYEE	.00	.00	.00	.00	.00
11-1125-000-0306-07262-0018 2830 MS.COMP.AR EMPLOYER	.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	548,229.00	41,863.51	.00	78,040.13	470,188.87
11-1221-000-0764-02315-0019 3120 EL.TITLE II A EMPLO	35,000.00	8,030.15	160.00	15,906.81	18,933.19
11-1221-000-0764-02315-0019 2830 EL.TITLE II A EMPLO	.00	.00	.00	576.91	-576.91
11-1221-000-0764-02315-0019 2820 EL.TITLE II A EMPLO	.00	.00	.00	1,942.93	-1,942.93
11-1221-000-0764-02315-0019 1240 EL.TITLE II A SALAR	.00	.00	.00	7,948.26	-7,948.26
11-1221-000-0764-02315-0019 6410 EL.TITLE II A NEW E	.00	.00	.00	.00	.00
11-1221-000-0764-02315-0019 5110 EL.TITLE II A TEACH	.00	.00	.00	.00	.00
11-1221-000-0764-02316-0019 1240 HS.TITLE II A SALAR	.00	.00	.00	2,197.08	-2,197.08

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1221-000-0764-02316-0019 2820 HS.TITLE II A EMPLO	.00	.00	.00	537.42	-537.42
11-1221-000-0764-02316-0019 2830 HS.TITLE II A EMPLO	.00	.00	.00	159.90	-159.90
11-1221-000-0764-02316-0019 3120 HS.TITLE II A EMPLO	.00	.00	.00	858.72	-858.72
11-1221-000-0764-07262-0019 3120 MS.TITLE II A EMPLO	.00	4,154.20	160.00	13,391.20	-13,551.20
TOTAL DEPARTMENT - TITLE II TEACHER TRAININ	35,000.00	12,184.35	320.00	43,519.23	-8,839.23
11-1125-000-0341-02315-0020 2840 EL.COMP.SS WORKMANS	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2830 EL.COMP.SS EMPLOYER	325.00	.00	.00	185.39	139.61
11-1125-000-0341-02315-0020 1240 EL.COMP.SS SALARY T	3,000.00	.00	.00	2,423.25	576.75
11-1125-000-0341-02315-0020 1630 EL.COMP.SS SALARY A	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2130 EL.COMP.SS EMPLOYEE	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 2820 EL.COMP.SS EMPLOYEE	1,153.00	.00	.00	592.73	560.27
11-1125-000-0341-02315-0020 5110 EL.COMP.SS TEACHING	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 3220 EL.COMP.SS WKSHOPS/	.00	.00	.00	.00	.00
11-1125-000-0341-02315-0020 6410 EL.COMP.SS NEW EQUI	.00	.00	.00	.00	.00
11-1226-000-0341-02315-0020 2820 EL.DIR.SS EMPLOYEE	.00	.00	.00	.00	.00
11-1226-000-0341-02315-0020 1160 EL.DIR.SS SALARY SC	.00	.00	.00	.00	.00
11-1226-000-0341-02315-0020 2830 EL.DIR.SS EMPLOYER	.00	.00	.00	.00	.00
11-1261-000-0341-02315-0020 5790 EL.OPER.SS TRANSPOR	400.00	.00	.00	.00	400.00
11-1271-000-0341-02315-0020 2830 EL.TRANS.SS EMPLOYE	.00	.00	.00	96.72	-96.72
11-1271-000-0341-02315-0020 2820 EL.TRANS.SS EMPLOYE	.00	.00	.00	308.30	-308.30
11-1271-000-0341-02315-0020 1610 EL.TRANS.SS SALARY	1,250.00	.00	.00	1,264.49	-14.49
TOTAL DEPARTMENT - SUMMER SCHOOL	6,128.00	.00	.00	4,870.88	1,257.12
11-1125-000-0307-02315-0021 1630 EL.COMP.BILING SALA	11,300.00	627.72	.00	627.72	10,672.28
11-1125-000-0307-02315-0021 2820 EL.COMP.BILING EMPL	2,728.00	153.53	.00	153.53	2,574.47
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	864.00	48.01	.00	48.01	815.99
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
11-1125-000-0307-07262-0021 2830 MS.COMP.BILING EMPL	.00	.00	.00	.00	.00
11-1125-000-0307-07262-0021 2820 MS.COMP.BILING EMPL	.00	.00	.00	.00	.00
11-1125-000-0307-07262-0021 1630 MS.COMP.BILING SALA	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - BILINGUAL	14,892.00	829.26	.00	829.26	14,062.74
11-1125-000-0768-02315-0022 1290 EL.TITLE.VI OTHER P	19,615.00	1,508.68	.00	5,280.38	14,334.62
11-1125-000-0768-02315-0022 2130 EL.TITLE.VI EMPLOYE	.00	.00	.00	.00	.00
11-1125-000-0768-02315-0022 2820 EL.TITLE.VI EMPLOYE	10,330.00	369.02	.00	1,291.57	9,038.43
11-1125-000-0768-02315-0022 2830 EL.TITLE.VI EMPLOYE	.00	115.42	.00	403.97	-403.97
TOTAL DEPARTMENT - TITLE VI RURAL	29,945.00	1,993.12	.00	6,975.92	22,969.08
11-11212-000-0000-02315-0025 2830 EL.COUN EMPLOYER SO	2,357.00	165.86	.00	222.10	2,134.90

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11-1212-000-0000-02315-0025 2920 EL.COUN CASH IN LIE	.00	.00	.00	.00	.00
11-1212-000-0000-02315-0025 2820 EL.COUN EMPLOYEE RE	8,359.00	539.14	.00	808.69	7,550.31
11-1212-000-0000-02315-0025 2130 EL.COUN EMPLOYEE IN	2,877.00	282.04	.00	282.04	2,594.96
11-1212-000-0000-02315-0025 1220 EL.COUN SALARY COUN	30,815.00	2,384.22	.00	3,486.30	27,328.70
11-1212-000-0000-02315-0025 3220 EL.COUN WKSHOPS/CON	300.00	.00	.00	.00	300.00
11-1212-000-0000-02315-0025 5120 EL.COUN TESTING SUP	400.00	.00	.00	.00	400.00
11-1212-000-0000-02316-0025 5120 HS.COUN TESTING SUP	350.00	.00	.00	17,662.50	-17,312.50
11-1212-000-0000-02316-0025 5910 HS.COUN OFFICE SUPP	200.00	45.00	.00	154.54	45.46
11-1212-000-0000-02316-0025 3220 HS.COUN WKSHOPS/CON	250.00	.00	.00	.00	250.00
11-1212-000-0000-02316-0025 6410 HS.COUN NEW EQUIP/F	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 1220 HS.COUN SALARY COUN	75,267.00	5,296.00	.00	18,336.00	56,931.00
11-1212-000-0000-02316-0025 1620 HS.COUN SALARY-SECR	32,085.00	2,533.44	.00	5,314.76	26,770.24
11-1212-000-0000-02316-0025 2130 HS.COUN EMPLOYEE IN	11,530.00	1,163.48	.00	2,018.97	9,511.03
11-1212-000-0000-02316-0025 2990 HS.COUN SICK DAY RE	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 2920 HS.COUN CASH IN LIE	.00	.00	.00	.00	.00
11-1212-000-0000-02316-0025 2830 HS.COUN EMPLOYER SO	8,212.00	577.80	.00	1,726.98	6,485.02
11-1212-000-0000-02316-0025 2820 HS.COUN EMPLOYEE RE	29,122.00	1,684.38	.00	5,308.77	23,813.23
11-1212-000-0000-07262-0025 2820 MS.COUN EMPLOYEE RE	.00	128.30	.00	192.44	-192.44
11-1212-000-0000-07262-0025 2830 MS.COUN EMPLOYER SO	.00	36.32	.00	48.84	-48.84
11-1212-000-0000-07262-0025 2130 MS.COUN EMPLOYEE IN	.00	.00	.00	.00	.00
11-1212-000-0000-07262-0025 1220 MS.COUN SALARY COUN	.00	524.56	.00	786.85	-786.85
11-1219-000-0000-02315-0025 1660 EL.NOON SAL SUPVR-I	21,800.00	3,581.09	.00	3,581.09	18,218.91
11-1219-000-0000-02315-0025 2820 EL.NOON EMPLOYEE RE	5,914.00	800.10	.00	800.10	5,113.90
11-1219-000-0000-02315-0025 2830 EL.NOON EMPLOYER SO	1,668.00	273.96	.00	273.96	1,394.04
11-1219-000-0000-02316-0025 2820 HS.NOON EMPLOYEE RE	845.00	192.61	.00	192.61	652.39
11-1219-000-0000-02316-0025 2830 HS.NOON EMPLOYER SO	238.00	58.08	.00	58.08	179.92
11-1219-000-0000-02316-0025 1660 HS.NOON SAL SUPVR-I	3,115.00	788.50	.00	788.50	2,326.50
11-1221-000-0000-02315-0025 5110 EL.INSER TEACHING S	.00	.00	.00	.00	.00
11-1221-000-0000-02316-0025 5110 HS.INSER TEACHING S	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - SUPPORT SERVICES PUPIL	235,704.00	21,054.88	.00	62,044.12	173,659.88
11-1222-000-0000-02315-0026 5310 EL.LIB LIBRARY BOOK	2,000.00	.00	.00	.00	2,000.00
11-1222-000-0000-02315-0026 5990 EL.LIB MISC. SUPPLI	450.00	.00	.00	309.70	140.30
11-1222-000-0000-02315-0026 3220 EL.LIB WKSHOPS/CONF	.00	.00	.00	.00	.00
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	400.00	.00	.00	.00	400.00
11-1222-000-0000-02315-0026 2130 EL.LIB EMPLOYEE INS	.00	.00	.00	.00	.00
11-1222-000-0000-02315-0026 2820 EL.LIB EMPLOYEE RET	7,815.00	475.51	.00	1,229.63	6,585.37
11-1222-000-0000-02315-0026 1630 EL.LIB SALARY AIDE	28,808.00	1,944.02	.00	5,727.06	23,080.94
11-1222-000-0000-02315-0026 2830 EL.LIB EMPLOYER SOC	2,204.00	148.74	.00	384.62	1,819.38
11-1222-000-0000-02316-0026 2920 HS.LIB CASH IN LIEU	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 2830 HS.LIB EMPLOYER SOC	2,662.00	207.14	.00	295.41	2,366.59
11-1222-000-0000-02316-0026 2820 HS.LIB EMPLOYEE RET	9,440.00	564.46	.00	846.69	8,593.31
11-1222-000-0000-02316-0026 1630 HS.LIB SALARY AIDE	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 1230 HS.LIB SALARY LIBRA	34,800.00	2,707.70	.00	3,861.55	30,938.45

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11-1222-000-0000-02316-0026 2210 HS.LIB EARLY RETIRE	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 2130 HS.LIB EMPLOYEE INS	.00	.00	.00	.00	.00
11-1222-000-0000-02316-0026 6410 HS.LIB NEW EQUIP/FU	400.00	589.63	-67.51	589.63	-122.12
11-1222-000-0000-02316-0026 8220 HS.LIB PAYMT TO ANO	8,700.00	1,850.57	.00	1,850.57	6,849.43
11-1222-000-0000-02316-0026 4120 HS.LIB REPAIRS/MAIN	450.00	51.70	.00	84.61	365.39
11-1222-000-0000-02316-0026 3220 HS.LIB WKSHOPS/CONF	150.00	.00	.00	.00	150.00
11-1222-000-0000-02316-0026 5990 HS.LIB MISC. SUPPLI	1,000.00	.00	.00	209.02	790.98
11-1222-000-0000-02316-0026 5310 HS.LIB LIBRARY BOOK	2,000.00	.00	.00	1,055.93	944.07
TOTAL DEPARTMENT - LIBRARY	101,479.00	8,539.47	-67.51	16,444.42	85,102.09
11-1293-000-0000-02316-0027 6410 ATHLETIC NEW EQUIP/	.00	.00	.00	.00	.00
11-1293-000-0000-02316-0027 5110 ATHLETIC TEACHING S	56,000.00	.00	.00	.00	56,000.00
11-1293-000-0000-02316-0027 2820 ATHLETIC EMPLOYEE R	31,875.00	2,007.70	.00	3,373.25	28,501.75
11-1293-000-0000-02316-0027 1560 ATHLETIC COACH SALA	92,950.00	8,208.27	.00	13,791.27	79,158.73
11-1293-000-0000-02316-0027 2830 ATHLETIC EMPLOYER S	.00	600.73	.00	985.10	-985.10
11-1293-000-0000-02316-0027 3110 ATHLETIC PURCHASED	98,000.00	-2,665.50	.00	14,671.58	83,328.42
TOTAL DEPARTMENT - ATHLETIC	278,825.00	8,151.20	.00	32,821.20	246,003.80
11-1231-000-0000-00000-0028 3180 BUSINESS OFFICE AUD	14,850.00	.00	.00	.00	14,850.00
11-1232-000-0000-00000-0028 3170 SUPER LEGAL SERVICE	27,000.00	1,666.27	.00	5,423.08	21,576.92
11-1232-000-0000-00000-0028 2920 SUPER CASH IN LIEU	.00	.00	.00	.00	.00
11-1232-000-0000-00000-0028 2990 SUPER SICK DAY REIM	600.00	.00	.00	.00	600.00
11-1232-000-0000-00000-0028 2830 SUPER EMPLOYER SOCI	21,148.00	1,252.81	.00	3,623.34	17,524.66
11-1232-000-0000-00000-0028 2820 SUPER EMPLOYEE RETI	62,908.00	3,134.80	.00	9,092.06	53,815.94
11-1232-000-0000-00000-0028 1620 SUPER SALARY-SECR	29,945.00	2,606.24	.00	8,770.12	21,174.88
11-1232-000-0000-00000-0028 1390 SUPER SALARY-ADMIN.	37,394.00	2,876.46	.00	10,067.61	27,326.39
11-1232-000-0000-00000-0028 1110 SUPER SALARY SUPERI	40,326.00	10,435.34	.00	29,190.35	11,135.65
11-1232-000-0000-00000-0028 2130 SUPER EMPLOYEE INSU	127,330.00	12,987.08	.00	51,975.75	75,354.25
11-1232-000-0000-00000-0028 4910 SUPER SALARY ELECTI	1,600.00	.00	.00	.00	1,600.00
11-1232-000-0000-00000-0028 4220 SUPER CONTRACT SERV	2,000.00	36.88	.00	105.31	1,894.69
11-1232-000-0000-00000-0028 3220 SUPER WKSHOPS/CONF	3,900.00	68.03	160.00	68.03	3,671.97
11-1232-000-0000-00000-0028 3190 SUPER UNEMPLOYMENT	2,900.00	480.00	.00	1,200.00	1,700.00
11-1232-000-0000-00000-0028 3191 SUPER BOARD EXPENSE	2,900.00	.00	.00	.00	2,900.00
11-1232-000-0000-00000-0028 5990 SUPER MISC. SUPPLIE	2,100.00	524.19	.00	1,057.57	1,042.43
11-1232-000-0000-00000-0028 5910 SUPER OFFICE SUPPLI	2,100.00	-55.81	121.84	300.97	1,677.19
11-1232-000-0000-00000-0028 8220 SUPER PAYMT TO ANOT	2,300.00	879.19	.00	2,192.50	107.50
11-1232-000-0000-00000-0028 6410 SUPER NEW EQUIP/FUR	1,500.00	.00	.00	.00	1,500.00
11-1232-000-0000-00000-0028 7410 SUPER DUES/CHAUFFEU	9,000.00	50.00	.00	2,371.00	6,629.00
11-1252-000-0000-00000-0028 2820 ACCT EMPLOYEE RETIR	.00	1,748.64	.00	6,120.24	-6,120.24
11-1252-000-0000-00000-0028 1310 ACCT SALARY-ACCOUNT	110,219.00	8,478.36	.00	29,674.26	80,544.74
11-1252-000-0000-00000-0028 2830 ACCT EMPLOYER SOCIA	.00	664.26	.00	2,250.18	-2,250.18
11-1257-000-0000-00000-0028 3610 PRINT PRINTING/BIND	10,000.00	2.50	.00	830.37	9,169.63
11-1259-000-0000-00000-0028 7210 BUSINESS INTEREST S	.00	.00	.00	.00	.00
11-1259-000-0000-00000-0028 7610 BUSINESS TAXES ABAT	30,000.00	5,797.15	.00	11,971.29	18,028.71

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1289-000-0000-00000-0028 2820 TECH EMPLOYEE RETIR	.00	1,054.78	.00	3,653.47	-3,653.47
11-1289-000-0000-00000-0028 2830 TECH EMPLOYER SOCIA	.00	336.02	.00	1,212.55	-1,212.55
11-1289-000-0000-00000-0028 1590 TECH SALARY OTHER T	58,560.00	4,400.70	.00	15,875.05	42,684.95
TOTAL DEPARTMENT - GENERAL ADMIN/BUSINESS	600,580.00	59,423.89	281.84	197,025.10	403,273.06
11-1241-000-0000-02315-0029 1620 EL.PRIN SALARY-SECR	53,983.00	5,457.05	.00	7,557.67	46,425.33
11-1241-000-0000-02315-0029 1150 EL.PRIN SALARY SCH.	167,896.00	13,103.42	.00	45,696.97	122,199.03
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	59,114.00	4,262.17	.00	12,584.74	46,529.26
11-1241-000-0000-02315-0029 2130 EL.PRIN EMPLOYEE IN	60,306.00	9,276.03	.00	14,530.70	45,775.30
11-1241-000-0000-02315-0029 2990 EL.PRIN SICK DAY RE	2,400.00	.00	.00	.00	2,400.00
11-1241-000-0000-02315-0029 2920 EL.PRIN CASH IN LIE	.00	.00	.00	.00	.00
11-1241-000-0000-02315-0029 2830 EL.PRIN EMPLOYER SO	16,974.00	1,414.97	.00	4,065.24	12,908.76
11-1241-000-0000-02315-0029 7410 EL.PRIN DUES/CHAUFF	1,500.00	.00	.00	.00	1,500.00
11-1241-000-0000-02315-0029 6410 EL.PRIN NEW EQUIP/F	500.00	.00	.00	.00	500.00
11-1241-000-0000-02315-0029 4120 EL.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-02315-0029 3220 EL.PRIN WKSHOPS/CON	500.00	834.00	.00	834.00	-334.00
11-1241-000-0000-02315-0029 5910 EL.PRIN OFFICE SUPP	4,000.00	816.43	67.12	940.76	2,992.12
11-1241-000-0000-02315-0029 5990 EL.PRIN MISC. SUPPL	350.00	.00	.00	.00	350.00
11-1241-000-0000-02316-0029 5990 HS.PRIN MISC. SUPPL	350.00	145.01	.00	145.01	204.99
11-1241-000-0000-02316-0029 5910 HS.PRIN OFFICE SUPP	2,000.00	154.54	.00	604.14	1,395.86
11-1241-000-0000-02316-0029 3220 HS.PRIN WKSHOPS/CON	500.00	.00	.00	.00	500.00
11-1241-000-0000-02316-0029 4120 HS.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-02316-0029 6410 HS.PRIN NEW EQUIP/F	500.00	804.10	.00	804.10	-304.10
11-1241-000-0000-02316-0029 7410 HS.PRIN DUES/CHAUFF	1,300.00	.00	.00	.00	1,300.00
11-1241-000-0000-02316-0029 2920 HS.PRIN CASH IN LIE	.00	369.24	.00	553.86	-553.86
11-1241-000-0000-02316-0029 2990 HS.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 2820 HS.PRIN EMPLOYEE RE	37,422.00	2,544.42	.00	7,415.43	30,006.57
11-1241-000-0000-02316-0029 2830 HS.PRIN EMPLOYER SO	13,040.00	998.52	.00	2,973.32	10,066.68
11-1241-000-0000-02316-0029 2130 HS.PRIN EMPLOYEE IN	14,753.00	2,588.01	.00	4,038.16	10,714.84
11-1241-000-0000-02316-0029 2210 HS.PRIN EARLY RETIR	.00	.00	.00	.00	.00
11-1241-000-0000-02316-0029 1150 HS.PRIN SALARY SCH.	125,635.00	9,664.24	.00	33,824.84	91,810.16
11-1241-000-0000-02316-0029 1620 HS.PRIN SALARY-SECR	44,827.00	3,045.84	.00	4,568.76	40,258.24
11-1241-000-0000-07262-0029 1620 MS.PRIN SALARY-SECR	32,853.00	2,580.60	.00	4,191.66	28,661.34
11-1241-000-0000-07262-0029 1150 MS.PRIN SALARY SCH.	148,496.00	11,422.80	.00	39,979.80	108,516.20
11-1241-000-0000-07262-0029 2130 MS.PRIN EMPLOYEE IN	34,306.00	5,136.46	.00	8,974.68	25,331.32
11-1241-000-0000-07262-0029 2830 MS.PRIN EMPLOYER SO	13,873.00	1,075.03	.00	3,346.14	10,526.86
11-1241-000-0000-07262-0029 2820 MS.PRIN EMPLOYEE RE	48,316.00	3,406.89	.00	10,786.02	37,529.98
11-1241-000-0000-07262-0029 2990 MS.PRIN SICK DAY RE	.00	.00	.00	.00	.00
11-1241-000-0000-07262-0029 2920 MS.PRIN CASH IN LIE	.00	369.24	.00	553.86	-553.86
11-1241-000-0000-07262-0029 7410 MS.PRIN DUES/CHAUFF	750.00	.00	.00	.00	750.00
11-1241-000-0000-07262-0029 6410 MS.PRIN NEW EQUIP/F	500.00	.00	.00	.00	500.00
11-1241-000-0000-07262-0029 4120 MS.PRIN REPAIRS/MAI	400.00	.00	.00	.00	400.00
11-1241-000-0000-07262-0029 3220 MS.PRIN WKSHOPS/CON	500.00	.00	.00	.00	500.00
11-1241-000-0000-07262-0029 5910 MS.PRIN OFFICE SUPP	2,000.00	180.00	.00	842.18	1,157.82

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MADISON SCHOOL DISTRICT
DETAIL EXPENDITURE STATUS REPORT

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1241-000-0000-07262-0029 5990 MS.PRIN MISC. SUPPL	350.00	344.45	.00	344.45	5.55
TOTAL DEPARTMENT - SCHOOL ADMIN - PRINCIPAL	890,994.00	79,993.46	67.12	210,156.49	680,770.39
11-1351-000-0822-02315-0030 5110 EL.LATCH TEACHING S	1,000.00	7.73	1.00	86.32	912.68
11-1351-000-0822-02315-0030 2830 EL.LATCH EMPLOYER S	3,051.00	75.40	.00	75.40	2,975.60
11-1351-000-0822-02315-0030 2820 EL.LATCH EMPLOYEE R	10,820.00	194.71	.00	194.71	10,625.29
11-1351-000-0822-02315-0030 1630 EL.LATCH SALARY AID	11,900.00	985.76	.00	985.76	10,914.24
11-1391-000-0822-02315-0030 1160 EL.PARED SALARY SCH	27,986.00	2,433.60	.00	4,106.70	23,879.30
11-1391-000-0822-02315-0030 2820 EL.PARED EMPLOYEE R	.00	589.66	.00	992.25	-992.25
11-1391-000-0822-02315-0030 2830 EL.PARED EMPLOYER S	.00	186.16	.00	314.13	-314.13
11-1391-000-0822-02315-0030 3220 EL.PARED WKSHOPS/CO	150.00	.00	.00	.00	150.00
11-1391-000-0822-02315-0030 5110 EL.PARED TEACHING S	500.00	43.89	.00	63.08	436.92
11-1391-000-0822-02315-0030 6410 EL.PARED NEW EQUIP/	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - COMMUNITY SERVICES	55,407.00	4,516.91	1.00	6,818.35	48,587.65
11-1261-000-0000-00000-0031 4220 OPER CONTRACT SERV	4,000.00	326.50	.00	8,498.73	-4,498.73
11-1261-000-0000-00000-0031 4110 OPER FURN EQPT REPA	21,000.00	7,840.00	.00	7,840.00	13,160.00
11-1261-000-0000-00000-0031 4120 OPER REPAIRS/MAINT	10,000.00	439.00	.00	1,202.00	8,798.00
11-1261-000-0000-00000-0031 3220 OPER WKSHOPS/CONF I	500.00	.00	.00	.00	500.00
11-1261-000-0000-00000-0031 3410 OPER TELEPHONE	6,195.00	370.42	.00	1,592.38	4,602.62
11-1261-000-0000-00000-0031 3830 OPER WATER AND SEWA	14,532.00	782.79	.00	4,443.03	10,088.97
11-1261-000-0000-00000-0031 3840 OPER WASTE AND TRAS	1,647.00	773.37	.00	973.37	673.63
11-1261-000-0000-00000-0031 3910 OPER INSURANCE LIAB	54,535.00	.00	.00	.00	54,535.00
11-1261-000-0000-00000-0031 3911 OPER BOILER INSURAN	4,110.00	.00	.00	.00	4,110.00
11-1261-000-0000-00000-0031 5510 OPER HEATING GAS	78,859.00	354.80	.00	894.04	77,964.96
11-1261-000-0000-00000-0031 5520 OPER ELECTRICITY	98,440.00	10,156.91	.00	20,983.96	77,456.04
11-1261-000-0000-00000-0031 5910 OPER OFFICE SUPPLIE	300.00	131.32	-151.79	204.11	247.68
11-1261-000-0000-00000-0031 5980 OPER MAINTENANCE SU	35,000.00	1,639.16	.00	4,280.01	30,719.99
11-1261-000-0000-00000-0031 5981 OPER BOILER TREATME	300.00	.00	.00	.00	300.00
11-1261-000-0000-00000-0031 5990 OPER MISC. SUPPLIES	20,000.00	698.52	.00	3,774.56	16,225.44
11-1261-000-0000-00000-0031 2820 OPER EMPLOYEE RETIR	85,361.00	6,299.12	.00	18,986.16	66,374.84
11-1261-000-0000-00000-0031 2830 OPER EMPLOYER SOCIA	24,510.00	2,063.24	.00	5,993.62	18,516.38
11-1261-000-0000-00000-0031 2840 OPER WORKMANS COMPE	15,500.00	.00	.00	13,878.00	1,622.00
11-1261-000-0000-00000-0031 2850 OPER UNEMPLOYMENT C	.00	.00	.00	.00	.00
11-1261-000-0000-00000-0031 2920 OPER CASH IN LIEU O	.00	.00	.00	.00	.00
11-1261-000-0000-00000-0031 2990 OPER SICK DAY REIMB	2,700.00	.00	.00	.00	2,700.00
11-1261-000-0000-00000-0031 1960 OPER OVERTIME OPERA	2,100.00	95.75	.00	95.75	2,004.25
11-1261-000-0000-00000-0031 2130 OPER EMPLOYEE INSUR	110,500.00	9,188.30	.00	14,511.09	95,988.91
11-1261-000-0000-00000-0031 1640 OPER SALARY CUSTODI	230,166.00	18,947.60	.00	53,824.10	176,341.90
11-1261-000-0000-00000-0031 1170 OPER SALARY SUPVR-I	31,000.00	2,584.62	.00	8,946.17	22,053.83
11-1261-000-0000-00000-0031 1550 OPER SALARY - MAINT	57,127.00	5,859.20	.00	17,987.60	39,139.40
11-1455-000-0000-00000-0031 6220 AQUIS FURN/EQUIP BL	1,217,000.00	194.10	257.26	3,036.40	1,213,706.34
11-1455-000-0000-00000-0031 6221 AQUIS FURN/EQUIP GR	5,000.00	.00	.00	29,125.50	-24,125.50
TOTAL DEPARTMENT - OPERATION-MAINTENANCE	2,130,382.00	68,744.72	105.47	221,070.58	1,909,205.95

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MADISON SCHOOL DISTRICT
DETAIL EXPENDITURE STATUS REPORT

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FUND - 11 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
11-1271-000-0000-00000-0033 5990 TRANS MISC. SUPPLIE	650.00	103.76	.00	239.88	410.12
11-1271-000-0000-00000-0033 5710 TRANS GASOLINE, OIL	43,445.00	2,388.87	.00	5,100.48	38,344.52
11-1271-000-0000-00000-0033 5720 TRANS TIRES,TUBES A	5,000.00	49.84	.00	308.34	4,691.66
11-1271-000-0000-00000-0033 5730 TRANS VEHICLE REPAI	14,000.00	3,242.10	.00	3,464.60	10,535.40
11-1271-000-0000-00000-0033 5910 TRANS OFFICE SUPPLI	150.00	131.33	-151.78	131.33	170.45
11-1271-000-0000-00000-0033 5510 TRANS HEATING GAS	700.00	40.48	.00	114.88	585.12
11-1271-000-0000-00000-0033 3930 TRANS TRANSPORTATIO	9,457.00	.00	.00	.00	9,457.00
11-1271-000-0000-00000-0033 3192 TRANS PHYSICALS	1,300.00	136.00	.00	916.00	384.00
11-1271-000-0000-00000-0033 3220 TRANS WKSHOPS/CONF	300.00	.00	.00	.00	300.00
11-1271-000-0000-00000-0033 4130 TRANS BUS MECHANIC	10,000.00	2,772.00	.00	2,772.00	7,228.00
11-1271-000-0000-00000-0033 4230 TRANS CONTRACTED SE	900.00	124.65	.00	124.65	775.35
11-1271-000-0000-00000-0033 7410 TRANS DUES/CHAUFFEU	200.00	.00	.00	135.00	65.00
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	44,959.00	.00	.00	44,959.00	.00
11-1271-000-0000-00000-0033 1550 TRANS SALARY - MAIN	9,521.00	.00	.00	.00	9,521.00
11-1271-000-0000-00000-0033 1611 TRANS SALARY-EXTRA	18,000.00	1,887.69	.00	2,326.49	15,673.51
11-1271-000-0000-00000-0033 1620 TRANS SALARY-SECR	1,650.00	.00	.00	.00	1,650.00
11-1271-000-0000-00000-0033 1610 TRANS SALARY VEHICL	98,757.00	7,438.25	.00	7,438.25	91,318.75
11-1271-000-0000-00000-0033 1630 TRANS SALARY AIDE	7,250.00	436.88	.00	436.88	6,813.12
11-1271-000-0000-00000-0033 1170 TRANS SALARY SUPVR-	31,000.00	2,584.62	.00	8,946.17	22,053.83
11-1271-000-0000-00000-0033 2130 TRANS EMPLOYEE INSU	3,200.00	.00	.00	.00	3,200.00
11-1271-000-0000-00000-0033 2990 TRANS SICK DAY REIM	525.00	.00	.00	.00	525.00
11-1271-000-0000-00000-0033 2840 TRANS WORKMANS COMP	4,500.00	.00	.00	.00	4,500.00
11-1271-000-0000-00000-0033 2830 TRANS EMPLOYER SOCI	12,713.00	940.76	.00	1,461.02	11,251.98
11-1271-000-0000-00000-0033 2820 TRANS EMPLOYEE RETI	44,274.00	2,963.00	.00	4,518.81	39,755.19
TOTAL DEPARTMENT - TRANSPORTATION	362,451.00	25,240.23	-151.78	83,393.78	279,209.00
11-1621-000-0000-00000-0040 2820 MODFUND EMPLOYEE RE	.00	.00	.00	.00	.00
11-1621-000-0000-00000-0040 2830 MODFUND EMPLOYER SO	.00	.00	.00	.00	.00
11-1621-000-0000-00000-0040 8110 MODFUND ATHLETIC	.00	.00	.00	.00	.00
11-1633-000-0000-00000-0040 8110 MODFUND DEBT ATHLET	.00	.00	.00	.00	.00
11-1641-000-0000-00000-0040 8110 MODFUND B&S ATHLETI	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - MODICATIONS	.00	.00	.00	.00	.00
TOTAL FUND - GENERAL FUND	15,305,490.00	1,186,733.88	3,715.86	2,338,363.31	12,963,410.83
TOTAL REPORT	15,305,490.00	1,186,733.88	3,715.86	2,338,363.31	12,963,410.83

**Madison School District
2012 - 2013
OCTOBER**

Vendor	Check #	Amount
Total Sinking Fund		\$0.00

Vendor	Check #	Amount
Associated Engineers	1020	439.00
Ralph Poe	1021	35,000.00
Slusarski Excavating	1022	82,314.00
Haynes Construction	1023	54,155.00
Brescol Brothers	1024	58,144.92
Henry Gurtzweiler	1025	161,977.50
Stafford Building Products	1026	4,500.00
Adrian Mechanical Services	1027	37,263.60
MB Electirc LLC	1028	45,000.00
Total Building & Site - Auditorium		\$478,794.02

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FUND - 11 - GENERAL FUND

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16317	9101	10/15/12	326 ACP DIRECT	6410	590104-NVY SC 120 4 LEG S	700.70
16317	9101	10/15/12	326 ACP DIRECT	6410	602003-4 SMITH RECT TBL 6	2,365.35
16317	9101	10/15/12	326 ACP DIRECT	6410	ESTIMATED SHIPPING/HANDLI	430.00
			TOTAL CHECK			3,496.05
16318	9101	10/15/12	2132 ADRIAN COMMUNICATIONS	4230	ANTENNA KIT & HORN	124.65
16319	9101	10/15/12	3250 ADRIAN MECHANICAL SERVICE	4120	RTU #3 DOWN	439.00
16320	9101	10/15/12	61833 AIRGAS GREAT LAKES	5980	CARBON DIOXIDE	23.74
16321	9101	10/15/12	6870 AMERICAN OFFICE SOLUTIONS	4220	C1851 HS COPIER	56.72
16322	9101	10/15/12	25960 ARCHBOLD EQUIPMENT COMPAN	5980	KUB K5678 COVER	32.32
16323	9101	10/15/12	13620 AVERY OIL & PROPANE, INC.	5710	DIESEL	998.25
16324	9101	10/15/12	12965 BLACK SWAMP EQUIP.	4220	PORTABLE TOILET	81.50
16325	9101	10/15/12	41650 JILL BRANDEBERRY	5110	COMP BOOKS FOR GARNO	30.00
16326	9101	10/15/12	18204 CAROLINA BIOLOGICAL SU	5110	747500 ORIGIN OF LIFE AP	99.95
16326	9101	10/15/12	18204 CAROLINA BIOLOGICAL SU	5110	ESTIMATED SHIPPING/HANDLI	11.54
			TOTAL CHECK			111.49
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6220	PO 120476 CABLE	20.99
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	1846545 HP V1810-8G SWITC	155.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	ESTIMATED SHIPPING/HANDLI	5.92
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	259511 BELKIN 2' CAT5E RJ	12.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	ESTIMATED SHIPPING/HANDLI	2.92
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	259511 BELKIN 2' CAT5E RJ	6.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	ESTIMATED SHIPPING/HANDLI	1.47
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	1192712 EPSON ELPLP42 PRO	165.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	141310 BELKIN 10' PRO SER	16.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	1941063 C2G TRULINK 2 POR	84.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6220	723165 HP LTO3 ULTRIUM 96	150.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6220	ESTIMATED SHIPPING/HANDLI	4.36
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	7.76
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	1831321 LOGITECH WIRELESS	46.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	9.36
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6220	1480752 RNW GSS 2.5 BAS 5	18.75
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	2728100 HP LASERJET PRO 4	527.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	9134	ESTIMATED SHIPPING/HANDLI	19.71
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6421	1192712 EPSON ELPLP42 PRO	165.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6421	ESTIMATED SHIPPING/HANDLI	10.31
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	2639457 TRIPP 12' HDMI DI	15.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	1.03
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	2700300 SONY DVD PLAYER W	43.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	6410	ESTIMATED SHIPPING/HANDLI	8.48
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	5910	2683253 HP LASERJET PRO 4	145.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	5910	2683253 HP LASERJET PRO 4	145.00
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	5910	ESTIMATED SHIPPING/HANDLI	6.83
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	5910	ESTIMATED SHIPPING/HANDLI	6.83
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	5910	CR FOR PO 130332	-20.51
16327	9101	10/15/12	16240 CDW GOVERNMENT, INC.	5910	CR FOR PO 130332	-20.50
			TOTAL CHECK			1,757.71

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FUND - 11 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
16328	9101	10/15/12	19180 CENTRAL MICHIGAN PAPER	5110	127214 MULTIPURPOSE PAPER	1,090.00
16328	9101	10/15/12	19180 CENTRAL MICHIGAN PAPER	5110	127214 MULTIPURPOSE PAPER	1,090.00
			TOTAL CHECK			2,180.00
16329	9101	10/15/12	40148 EVIDENCE BASED LITERACY I	3120	ZASZCZURYSKI, METEVI	2,300.00
16329	9101	10/15/12	40148 EVIDENCE BASED LITERACY I	3120	PLUM, RISNER	2,400.00
16329	9101	10/15/12	40148 EVIDENCE BASED LITERACY I	3120	FULTZ, BETZ, KOEBBE	3,000.00
			TOTAL CHECK			7,700.00
16330	9101	10/15/12	34630 FLINN SCIENTIFIC INC.	5110	ESTIMATED SHIPPING/HANDLI	12.49
16330	9101	10/15/12	34630 FLINN SCIENTIFIC INC.	5110	L0114 LECTIN, PHYTOHEMAGG	67.90
			TOTAL CHECK			80.39
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	CALCULUS OF A SINGLE VARI	507.50
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	S&H ON PO 130262	48.21
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	ALGEBRA TEXTBOOKS HS	1,578.16
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	R WOLF BOOKS PER KT	2,081.93
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	1020040, 0030646847, 9780	941.80
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	S&H FOR PO 130293	89.47
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5111	30221G3 SECRET GARDEN NOV	36.32
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5111	07309W6 MATILDA PAPERBACK	45.40
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5111	4A59DQ2 MATILDA SOUND REC	27.50
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	1020040 0030646847 978003	110.80
16331	9101	10/15/12	34932 FOLLETT EDUCATIONAL SERVI	5210	ESTIMATED SHIPPING/HANDLI	10.52
			TOTAL CHECK			5,477.61
16332	9101	10/15/12	35580 FRAME'S PEST CONTROL, INC	4220	PEST CONTROL	50.00
16333	9101	10/15/12	35916 FREDERICK PAUL & ASSOC.,	3190	UNEMPLOY OCT INV	240.00
16333	9101	10/15/12	35916 FREDERICK PAUL & ASSOC.,	3190	UNEMPLOY SEPT INV	240.00
			TOTAL CHECK			480.00
16334	9101	10/15/12	41493 HAGUE ELECTRIC	4220	VOLTAGE SERVICES	195.00
16335	9101	10/15/12	41975 HANDWRITING WITHOUT TEARS	5210	CPWC COLOR PRINT AND NUMB	15.50
16335	9101	10/15/12	41975 HANDWRITING WITHOUT TEARS	5210	CS FOURTH GRADE CURSIVE S	890.50
16335	9101	10/15/12	41975 HANDWRITING WITHOUT TEARS	5210	ESTIMATED SHIPPING/HANDLI	90.60
16335	9101	10/15/12	41975 HANDWRITING WITHOUT TEARS	5210	ESTIMATED SHIPPING/HANDLI	19.37
16335	9101	10/15/12	41975 HANDWRITING WITHOUT TEARS	5210	LN: LETTERS AND NUMBERS F	193.75
			TOTAL CHECK			1,209.72
16336	9101	10/15/12	44450 HIKES & DOMINIQUE, INC.	4110	BRICK REPAIR	2,800.00
16337	9101	10/15/12	47396 IMPREST FUND	3120	INGELS & HOGLE	198.00
16337	9101	10/15/12	47396 IMPREST FUND	5990	J ISOM REIMB	31.94
16337	9101	10/15/12	47396 IMPREST FUND	5980	J ISOM REIMB	31.96
16337	9101	10/15/12	47396 IMPREST FUND	6450	MSBOA DISTRICT 8	55.00
16337	9101	10/15/12	47396 IMPREST FUND	7410	MSBOA DUES	550.00
16337	9101	10/15/12	47396 IMPREST FUND	3610	RETURNED NEWSLETTER	1.50
16337	9101	10/15/12	47396 IMPREST FUND	3610	RETURNED NEWSLETTER	1.00
16337	9101	10/15/12	47396 IMPREST FUND	5980	S COX REIMB	74.15
			TOTAL CHECK			943.55
16338	9101	10/15/12	48352 IXL MATH	5110	60 STUDENTS; 6 TEACHERS	500.00

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16339	9101	10/15/12	71668 J W PEPPER OF DETROIT	5110	10317447 DEAR SANTA (A MU	119.99	
16339	9101	10/15/12	71668 J W PEPPER OF DETROIT	5110	3302644 FIRST STAGE	24.95	
16339	9101	10/15/12	71668 J W PEPPER OF DETROIT	6450	D RIPPER MUSIC	208.24	
16339	9101	10/15/12	71668 J W PEPPER OF DETROIT	5110	ESTIMATED SHIPPING/HANDLI	7.00	
16339	9101	10/15/12	71668 J W PEPPER OF DETROIT	5110	6372544 STONE SOUP ROCK O	17.95	
			TOTAL CHECK			378.13	
16340	9101	10/15/12	49580 JEFFREY A STICKNEY, D.O.,	3192	STAFF EXAMS	136.00	
16341	9101	10/15/12	50582 JOSTENS, INC.	5130	DIPLOMA	9.21	
16342	9101	10/15/12	43295 JULIE DALY	4110	CARPET	1,617.00	Voided, reissue
16343	9101	10/15/12	50657 KAGAN	3120	EVENT ON AUGUST 30TH SCHO	3,499.00	to Construction
16343	9101	10/15/12	50657 KAGAN	3120	TRAINER TRAVEL	457.20	Specialists
			TOTAL CHECK			3,956.20	
16344	9101	10/15/12	53315 LAKESHORE LEARNING MATERI	5110	STARS ROOM	372.62	
16345	9101	10/15/12	55760 LENAWEE TIRE-SUPPLY	5720	REPAIR FLAT	18.00	
16345	9101	10/15/12	55760 LENAWEE TIRE-SUPPLY	5720	15/600 CARLISLE	31.84	
			TOTAL CHECK			49.84	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	5990	FINGERPRINT MCABRERA	60.00	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	5990	FINGERPRINT TMELLON	60.00	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	8220	DYNIX/HORIZON/LIB SW	1,850.57	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	3222	T FOWLER TRAINING	40.00	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	3220	NEW TEACHERS 12.13	125.00	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	3220	PAWSON & BRYANT LAB	7.35	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	4130	LABOR	2,772.00	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	5730	REPAIR PARTS	2,959.50	
16346	9101	10/15/12	55432 LENAWEE INTERMEDIATE SCHO	5730	SHOP CHARGES	147.98	
			TOTAL CHECK			8,022.40	
16347	9101	10/15/12	59537 MAKE MUSIC	7410	SMART MUSIC RENEWAL	248.00	
16348	9101	10/15/12	60360 THE MARKERBOARD PEOPLE	5117	DRY ERASE MARKERS	35.15	
16349	9101	10/15/12	60890 MARSHALL'S	6450	CREDIT ON ACCT	- .80	
16349	9101	10/15/12	60890 MARSHALL'S	6450	CREDIT ON ACCT	-3.01	
16349	9101	10/15/12	60890 MARSHALL'S	6450	INSTRUMENT REPAIR	10.00	
16349	9101	10/15/12	60890 MARSHALL'S	6450	INSTRUMENT REPAIR	10.00	
16349	9101	10/15/12	60890 MARSHALL'S	6450	INSTRUMENT REPAIR	10.00	
16349	9101	10/15/12	60890 MARSHALL'S	6450	INSTRUMENT REPAIR	10.00	
16349	9101	10/15/12	60890 MARSHALL'S	6450	INSTRUMENT REPAIR	10.00	
			TOTAL CHECK			46.19	
16350	9101	10/15/12	60898 MASB	7410	12.13 DISTRICT DUES	50.00	
16351	9101	10/15/12	57970 MCMASTER-CARR SUPPLY CO.	5980	ROPE, MALE PLUGS, VAL	167.15	
16352	9101	10/15/12	64124 MSVMA	7410	D RIPPER MEMBERSHIP	350.00	
16353	9101	10/15/12	65990 MT BUSINESS TECHNOLOGIES,	4220	T6989 HS COPIER	80.77	
16353	9101	10/15/12	65990 MT BUSINESS TECHNOLOGIES,	4220	L2170 K WING COPIER	119.00	
16353	9101	10/15/12	65990 MT BUSINESS TECHNOLOGIES,	4220	L2171 HS COPIER	372.15	

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16353	9101	10/15/12	65990 MT BUSINESS TECHNOLOGIES,	4220	T3986 CO COPIER	36.88
			TOTAL CHECK			608.80
16354	9101	10/15/12	65994 MUSIC FACTORY DIRECT	4120	5TH GR BAND INSTR REP	280.00
16355	9101	10/15/12	66913 NATIONAL GEOGRAPHIC SCHOO	5110	ESTIMATED SHIPPING/HANDLI	14.94
16355	9101	10/15/12	66913 NATIONAL GEOGRAPHIC SCHOO	5110	NATIONAL GEOGRAPHIC YOUNG	149.40
16355	9101	10/15/12	66913 NATIONAL GEOGRAPHIC SCHOO	5210	ESTIMATED SHIPPING/HANDLI	111.00
16355	9101	10/15/12	66913 NATIONAL GEOGRAPHIC SCHOO	5210	PATHFINDER EDITION (GRADE	750.00
16355	9101	10/15/12	66913 NATIONAL GEOGRAPHIC SCHOO	5210	PIONEER EDITION (GRADES 2	360.00
			TOTAL CHECK			1,385.34
16356	9101	10/15/12	68790 NETECH	6410	ASSEMBLY, DVD+/- RW, 8 PE	177.00
16357	9101	10/15/12	94650 NICHOLS	5990	FLOOR CLEANER	313.82
16358	9101	10/15/12	69403 OCCUHEALTH	3130	EL NURSE	1,474.61
16358	9101	10/15/12	69403 OCCUHEALTH	3130	HS NURSE	245.76
16358	9101	10/15/12	69403 OCCUHEALTH	3130	MS NURSE	245.77
			TOTAL CHECK			1,966.14
16359			69401 OFFICE DEPOT,INC		VOID: MULTI STUB CHECK	
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121374 DRY ERASE MARKERS	16.28
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121420 PERMANENT MARKERS	7.14
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121421 PERMANENT MARKER B	5.30
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121487 CLIPBOARDS	3.50
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121564 PAPER PUNCH	1.90
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121551 BUTTERFLY CLIPS	.68
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	120664 DRAWING CHALK ASSO	3.72
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	120993 WHITEBOARD CLEANER	5.48
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121189 WHITE GLUE GALLON	7.73
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121379 MARKERS, DRY ERASE	26.60
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121420 MARKERS PERMANENT	3.57
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121421 PERMANENT MARKERS,	5.30
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121426 DESCRIPTION: MARKE	5.35
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121482 BINDER CLIPS MEDIU	.37
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121483 BINDER CLIPS LARGE	.90
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121487 DESCRIPTION: CLIPB	6.30
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121502 CORRECTION FILM TA	5.04
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121502 DESCRIPTION: CORRE	3.36
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121564 PAPER PUNCH HAND H	.38
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121592 PENCIL SHARPNER MO	8.25
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121593 DESCRIPTION: PENCI	21.89
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121699 PAINT, WASHABLE, N	1.61
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121701 121700 PAINT, WASH	1.61
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121707 121700 PAINT, WASH	1.61
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	204057 8 OZ. WHITEBOARD C	1.37
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	856080 16 COLOR CHISEL TI	42.48
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	991992 CLIPBOARD	3.50
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	PO 130096 LESKO ERASE	1.16
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	120668 DESCRIPTION: DRAWI	2.11
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121700 PAINT, WASHABLE,NO	1.61
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121702 121700 PAINT, WASH	1.61
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	121704 121700 PAINT, WASH	1.61
16360	9101	10/15/12	69401 OFFICE DEPOT,INC	5110	REMC BID ITEM # 120795 C	43.70

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16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	REMC BID ITEM 121482 BIND	.74
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	REMC BID ITEM 122541 TAPE	14.94
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	120993 WHITEBOARD CLEANER	-5.48
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	204057 8 OZ. WHITEBOARD C	-1.37
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	120993 WHITEBOARD CLEANER	5.48
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	204057 8 OZ. WHITEBOARD C	1.37
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121004 MOUSE PAD	8.00
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121372 DESCRIPTION: MARKE	10.68
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121374 MARKERS, DRY ERASE	8.14
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121482 BINDER CLIPS MEDIU	2.22
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121482 BINDER CLIPS MEDIU	1.11
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	122138 WEDGE TOP, PENCIL	3.48
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	122551 TAPE 3/4 INCH EACH	4.32
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	CLIPBOARDS - KARA V.B	16.80
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	MARKERS - KARA V.B.	5.35
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	TAPE - KARA V.B.	5.40
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	122141 DESCRIPTION: PENCI	5.80
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121386 DESCRIPTION: MARK	2.32
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121481 DESCRIPTION: BIND	.45
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121482 DESCRIPTION: BIND	2.22
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121483 DESCRIPTION: BIND	2.70
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121487 DESCRIPTION: CLIP	2.80
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121494 DESCRIPTION: CORR	2.15
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	122131 DESCRIPTION: WRIT	4.80
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	122551 DESCRIPTION: TAPE	10.80
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	S&H ON 130274	5.95
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121487 DESCRIPTION: CLIP	131.34
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121434 PERMANENT MARKER,	5.30
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121438 MARKERS, PERMANENT	11.12
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121496 CORRECTION FLUID,	3.15
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	121532 LABELS, LASER PRIN	37.30
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	122077 FILLER PAPER OFFIC	142.00
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5910	122548 PACKING TAPE, 2" 4	17.34
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	FILLER PAPER, 8"X10-1/2",	227.20
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	120993 DESCRIPTION: WHITE	5.48
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	120996 DESCRIPTION: ERASE	4.68
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121136 DESCRIPTION: EXPAN	8.40
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121374 DESCRIPTION: MARKE	8.14
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121375 DESCRIPTION: MARKE	8.14
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121376 DESCRIPTION: MARKE	8.14
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121377 DESCRIPTION: MARKE	8.14
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121439 DESCRIPTION: MARKE	6.84
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121481 DESCRIPTION: BINDE	.15
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121482 DESCRIPTION: BINDE	.37
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121492 DESCRIPTION: CORRE	2.70
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121523 DESCRIPTION: INDEX	5.24
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121564 DESCRIPTION: PAPER	1.14
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121593 DESCRIPTION: PENCI	21.89
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	122138 DESCRIPTION: ERASE	3.48
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	121483 DESCRIPTION: BINDE	.90
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	122153 DESCRIPTION: PENCI	8.20
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	ASTROBRIGHTS® FSC CERTIFI	19.18
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	ASTROBRIGHTS® FSC CERTIFI	19.18
16360	9101	10/15/12	69401 OFFICE DEPOT, INC	5110	ASTROBRIGHTS® FSC CERTIFI	19.18
TOTAL CHECK						1,098.51

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16361	9101	10/15/12	72336 PERRY CORPORATION	5990	MS STAPLES FOR COPIER	199.44
16361	9101	10/15/12	72336 PERRY CORPORATION	4220	B2150 & B2151 MS COPY	304.20
16361	9101	10/15/12	72336 PERRY CORPORATION	4220	A5345&A5986 EL COPIER	370.00
16361	9101	10/15/12	72336 PERRY CORPORATION	4120	QK593 HS LIB COPIER	51.70
		TOTAL CHECK				925.34
16362	9101	10/15/12	73929 PRECISION DATA PRODUCTS	5910	122285 HP LASER TONER BLA	109.54
16362	9101	10/15/12	73929 PRECISION DATA PRODUCTS	6410	122296 HP LASER TONER, BL	203.76
		TOTAL CHECK				313.30
16363	9101	10/15/12	73950 PREMIER SCHOOL AGENDAS	5110	AGENDAS	1,463.00
16363	9101	10/15/12	73950 PREMIER SCHOOL AGENDAS	5110	AGENDAS FOR MS	1,397.25
16363	9101	10/15/12	73950 PREMIER SCHOOL AGENDAS	5110	MS AGENDAS	234.50
		TOTAL CHECK				3,094.75
16364	9101	10/15/12	73983 PRO ACOUSTICS LLC	6410	CLASSROOM SYSTEM TO INCLU	479.62
16364	9101	10/15/12	73983 PRO ACOUSTICS LLC	6410	ESTIMATED SHIPPING/HANDLI	42.50
		TOTAL CHECK				522.12
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	121529 DESCRIPTION: LABE	-18.00
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	SARGENT ART® ART-TIME® WA	12.72
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	121114 ENVELOPE, WHITE, #	54.00
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	121131 FILE FOLDER, MANIL	23.22
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	121411 HIGHLIGHTER MARKER	7.08
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	121412 HIGHLIGHTER MARKER	3.55
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	121529 LABELS, LASER PRIN	22.50
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122156 STICK PENS, FINE,	7.40
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122157 STICK PENS, FINE,	7.40
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122158 STICK PENS, FINE,	2.36
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122159 STICK PENS, MEDIUM	7.40
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122160 STICK PENS, MEDIUM	7.40
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122161 STICK PENS, MEDIUM	1.48
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122174 ROLLERBALL PENS, M	10.58
16365	9101	10/15/12	74940 QUILL CORPORATION	5910	122529 INVISIBLE TAPE, 3/	28.12
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® BRIGHTS 20-L	11.98
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® BRIGHTS 20-L	11.98
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® BRIGHTS 20-L	11.98
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® BRIGHTS 20-L	11.98
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® BRIGHTS 20-L	11.98
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® BRIGHTS 20-L	17.98
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® COLORED PAPE	8.58
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® COLORED PAPE	8.58
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	QUILL BRAND® COLORED PAPE	8.58
16365	9101	10/15/12	74940 QUILL CORPORATION	5110	121530 DESCRIPTION: LABE	18.00
		TOTAL CHECK				298.83
16366	9101	10/15/12	79704 SCHOLASTIC MAGAZINES	5210	ELEM MAGAZINES	1,934.57
16366	9101	10/15/12	79704 SCHOLASTIC MAGAZINES	5110	VALORIE VELD CLIFFORD	43.89
16366	9101	10/15/12	79704 SCHOLASTIC MAGAZINES	5210	K VANDER BAAN NEWS1	100.49
		TOTAL CHECK				2,078.95
16367	9101	10/15/12	79680 SCHOLASTIC, INC	5210	LUTTON	37.97
16368	9101	10/15/12	80195 SCHOOL HEALTH CORPORATION	5990	EL NURSE SUPPLIES	274.00
16368	9101	10/15/12	80195 SCHOOL HEALTH CORPORATION	5990	HS NURSE SUPPLIES	145.01
16368	9101	10/15/12	80195 SCHOOL HEALTH CORPORATION	5990	MS NURSE SUPPLIES	145.01

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TOTAL CHECK						564.02
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	000003 STAPLER FULLSTRI	22.36
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	6410	1379385 CLASSROOM SELECT	664.80
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	PO 130092 PAPE	10.29
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5114	WISE OWL MAGNETIC WHITE B	6.70
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	91369042030 1369042 TA	3.42
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	6410	604656 OPEN FRONT DESK, G	1,738.20
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120962 LESSON PLAN BOOK B	3.19
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121180 REUSABLE ADHESIVE	2.94
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121578 SCISSORS 6 1/4 12/	14.30
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121600 STAPLER HEAVY DUTY	32.82
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122151 PENCILS, RED WITH	6.90
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122155 PENCILS 144/PKG	17.91
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122423 SELF- STICK NOTES	5.43
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122535 MASKING TAPE	2.18
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	025714 CORRECTION TAPE	3.12
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	077236 FELT TIP RED PEN	10.17
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120793 DESCRIPTION: PENCI	15.45
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120850 DESCRIPTION: BINDE	4.18
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120851 DESCRIPTION: BINDE	4.18
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120852 DESCRIPTION: BINDE	4.18
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120853 DESCRIPTION: BINDE	4.18
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120860 DESCRIPTION: INDEX	6.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120962 DESCRIPTION: LESSO	3.19
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121021 DESCRIPTION: CRAYO	5.25
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121547 DESCRIPTION: PAPER	.42
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121548 DESCRIPTION: PAPER	1.20
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121552 DESCRIPTION: BUTTE	1.35
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121558 DESCRIPTION: PENCI	3.24
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121561 DESCRIPTION: PUSH	1.26
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121578 DESCRIPTION: SCISS	14.30
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121591 DESCRIPTION: PENCI	1.35
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121600 DESCRIPTION: STAPL	10.94
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122409 DESCRIPTION: RULER	4.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122423 DESCRIPTION: SELF-	1.81
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122424 DESCRIPTION: SELF-	2.59
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122426 SELF STICK NOTES 3	3.62
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122535 DESCRIPTION: TAPE,	3.27
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121020 DESCRIPTION: CRAYO	5.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121596 DESCRIPTION: SHEET	1.59
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	UNI-BALL 207 RETRACTABLE	47.75
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	OXFORD HEAVY DUTY 2-POCKE	186.30
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	9134	CAFE OFFICE SUPPLIES	142.24
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	120866 PORTFOLIO BINDER,	13.56
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	120868 PORTFOLIO BINDER,	9.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	120871 PORTFOLIO BINDER,	9.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	120946 DESK PAD CALENDAR,	5.47
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	121117 CA-60 FOLDER SCHOO	63.28
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	121118 CA-60A ELEMENTARY	12.01
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121118 CA-60A ELEMENTARY	34.79
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	121122 CA-60T, TEST RECOR	35.10
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121501 CORRECTION TAPE, S	11.99
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121547 PAPER CLIPS, #1 SC	7.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121548 PAPER CLIPS, JUMBO	20.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121548 PAPER CLIPS, JUMBO	12.00

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16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121596 SHEET PROTECTORS 5	7.95
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	121779 ART KRAFT PAPER RO	45.20
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	121789 ART KRAFT PAPER, W	39.20
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5910	121812 ART KRAFT ROLL 36"	33.36
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121824 CONSTRUCTION PAPER	240.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121826 CONSTRUCTION PAPER	33.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121829 CONSTRUCTION PAPER	26.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121832 CONSTRUCTION PAPER	64.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121835 CONSTRUCTION PAPER	104.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121838 CONSTRUCTION PAPER	156.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121844 CONSTRUCTION PAPER	114.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121849 CONSTRUCTION PAPER	57.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121853 CONSTRUCTION PAPER	28.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121857 CONSTRUCTION PAPER	120.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121859 CONSTRUCTION PAPER	36.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121862 CONSTRUCTION PAPER	53.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121864 CONSTRUCTION PAPER	31.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121869 CONSTRUCTION PAPER	39.75
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121875 CONSTRUCTION PAPER	58.00
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121879 CONSTRUCTION PAPER	43.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	121883 CONSTRUCTION PAPER	42.75
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122422 SELF STICK REMOVAB	7.28
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122422 SELF-STICK REMOVAB	4.55
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122423 SELF STICK REMOVAB	9.05
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122423 SELF-STICK REMOVAB	9.05
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122533 MASKING TAPE 1/2"	4.08
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	122535 MASKING TAPE 1" 3M	13.08
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120782 GLITTER GOLD	2.72
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	5110	120871 PORTFOLIO BINDERS	9.50
16369	9101	10/15/12	80181 SCHOOL SPECIALTY	6410	604656 OPEN FRONT DESK, G	-144.85
			TOTAL CHECK			4,545.94
16370	9101	10/15/12	81702 SECREST WARDLE	3170	LEGAL AID	121.58
16371	9101	10/15/12	81745 SEHI COMPUTER PRODUCTS	6410	120500 - LASER PRINTER, M	804.10
16372	9101	10/15/12	81844 SERVICE LAMP CORP	5980	LAMPS	161.92
16373	9101	10/15/12	86103 STAFFORD BUILDING PRODUCT	4110	ELEM GYM	1,743.00
16373	9101	10/15/12	86103 STAFFORD BUILDING PRODUCT	4110	ELEMENTARY GYM	1,680.00
			TOTAL CHECK			3,423.00
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	ASTRO 8.5X11 ORHCID RM	12.00
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	DYMO LETRATAG LT LABEL, B	13.28
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	OXFORD® INDEX CARDS, RULE	15.48
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	OXFORD® INDEX CARDS, RULE	15.48
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	STAPLES® GUMMED KRAFT CLA	24.20
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	STAPLES® ID BADGE HOLDERS	17.24
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	STAPLES® INKJET POSTCARDS	43.72
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	STAPLES® LANYARDS, BLUE,	20.28
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5117	STAPLES® TWIN-POCKET PORT	6.34
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5117	STAPLES® TWIN-POCKET PORT	9.51
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5117	STAPLES® TWIN-POCKET PORT	9.51
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5117	STAPLES® TWIN-POCKET PORT	6.34
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5117	STAPLES® TWIN-POCKET PORT	6.34
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5117	STAPLES® TWIN-POCKET PORT	6.34

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16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5117	STAPLES® TWIN-POCKET PORT	6.34
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	WAUSAU PAPER ASTROBRIGHTS	27.75
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	WAUSAU PAPER ASTROBRIGHTS	18.50
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	WAUSAU PAPER ASTROBRIGHTS	9.25
16374	9101	10/15/12	85611 STAPLES BUSINESS ADVANTAG	5910	WAUSAU PAPER ASTROBRIGHTS	9.25
TOTAL CHECK						277.15
16375	9101	10/15/12	85610 STAPLES CREDIT PLAN	5110	807731 1 1/2" 3 RING BIND	221.25
16376	9101	10/15/12	87241 SUNRISE SUPPLIES	5990	URINAL PADS	184.70
16377	9101	10/15/12	87752 TEACHER CREATED MATERIALS	5110	S&H PO 120469 HS	29.99
16378	9101	10/15/12	88905 TERRY L. HICKS	5980	LAMPS	45.00
16379	9101	10/15/12	89052 THRUN LAW FIRM, P.C.	3170	NEGOTIATIONS	1,544.69
16380	9101	10/15/12	90470 TRANSPORTATION ACCESSORIE	5990	BULBS, FLASHERS	71.82
16380	9101	10/15/12	90470 TRANSPORTATION ACCESSORIE	5730	BACK & BOTTOM COVERS	134.62
TOTAL CHECK						206.44
16381	9101	10/15/12	92381 VSC, INC.	5910	120830 HEAVY DUTY BATTERI	25.17
16381	9101	10/15/12	92381 VSC, INC.	5110	120831 BATTERIES, HEAVY D	8.39
16381	9101	10/15/12	92381 VSC, INC.	5910	120831 BATTERIES, HEAVY D	41.95
TOTAL CHECK						75.51
16382	9101	10/15/12	93316 WARDS NATURAL SCIENCE	5110	36V6054 AP BIO REFILL KIT	56.99
16382	9101	10/15/12	93316 WARDS NATURAL SCIENCE	5110	ESTIMATED SHIPPING/HANDLI	16.56
TOTAL CHECK						73.55
TOTAL FUND						69,585.30
TOTAL REPORT						69,585.30

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16384	9101	10/15/12	43298 CONSTRUCTION SPECIALTIES,	4110	CARPET	1,617.00
TOTAL FUND						1,617.00
TOTAL REPORT						1,617.00

Superintendent's Report

October 15, 2012

- I. By Congressional resolution, October is Principal's Month in the USA. As I have stated before, Madison is truly blessed to have a tremendous group of principals and assistant principals; the best that I have ever been associated with. The knowledge, passion, and commitment that they provide for their students and staff is exemplary. I know the Board joins me in thanking each of them for their dedicated leadership. Happy Principal's Month!
- II. This past Wednesday the District was notified that Madison Elementary was recognized as a "Beating The Odds" school for the 2011-12 school year. This is the same recognition Madison Middle School received a year ago. The recognition also means that Madison Elementary now joins Madison Middle School as a "Rewards School".

As I noted a year ago, this recognition is a tremendous accomplishment and a direct result of the dedicated, focused, and collaborative efforts of our elementary teachers and administration. I am extremely proud of the team we have assembled at Madison. Our students are truly fortunate to have such great professionals guide their education.

- III. A week from Saturday, October 27th, the Board will have its annual planning/goal setting session. Olga Holden from MASB will once again be our facilitator for the day. A light breakfast will be available at 7:45 a.m. and we will plan to get things started at 8:00.
- IV. Marilyn Sleder from Drake, Watters & Associates will be at this meeting to present the results of the 2011-12 fiscal year audit. Wayne Watters typically attends your meeting, but Wayne is now primarily retired and helps out on a part-time basis. I believe Marilyn has been a member of our audit team since we began working with the firm in 1993. An electronic copy of the audit is included in this packet and Marilyn will be bringing hard copies to the meeting for those of you that would like one. (You will not need to print the electronic copy off.)

Some of Audit highlights are:

- Final General Fund revenue was \$14,054,967 (including the \$254,337 of DDA funds). After the DDA adjustment our revenue was \$257,309, or 1.9%, higher than what was originally projected in June 2011.
- General Fund expenses were \$13,778,027 or \$195,818 (1.4%) higher than projected in June 2011.

- Revenue in the Food Services Fund exceeded expenses by \$106,097.

I am very pleased that our actual revenue and expenditures were so close to the amounts budgeted the prior June. As you are well aware, it is extremely challenging to prepare an accurate budget when so many critical components of the budget (enrollment, wages, etc.) are unknown at the time the initial budget is being prepared.

- V. The MASB Fall Conference is in Detroit, November 8-11. The Board needs to appoint its voting delegate and alternate to the conference.
- VI. We need to make a decision at this meeting about reopening for Schools of Choice for the 2nd trimester. The principals are recommending that we open at only 2nd, 4th, 7th, 9th, 10th, 11th and 12th grades.
- VII. Included in this packet is a brief report from Connie Ries concerning a survey our Reproductive Health Committee would like your approval to forward to the parents of our students. Typically, Board approval is not required for surveys, but it is needed this time to satisfy State legal protocol.
- VIII. At your September meeting the principal evaluation instrument was tabled. We informed you at that time that we wanted to add the same attendance component that is part of the teacher instrument to the principal instrument. The revised principal evaluation instrument is included in this packet and is recommended for your approval at this meeting.
- IX. Julie Taylor is requesting permission to purchase two food warming units for use in the elementary serving area. She had an initial quote of \$9,684.58 for the two units. After reviewing the project with our Maintenance Department it was determined that it would be better to have 220 volt units instead of 110 units that Julie initially had quoted. At the time this report is being finalized Julie is waiting for a revised quote. The entire purchase will be paid for with funds from the Food Services account.
- X. Last month I shared the then current enrollment numbers with you, along with the enrollment numbers from October 2011 and our budget enrollment numbers as of May 2012. Below are the numbers as of the official count date, October 3, 2012. Each of the numbers below are "head count" numbers, not the Full Time Equivalency (FTE) numbers that are utilized to make the official count. Dawn will be spending a significant amount of time over the next month converting the head count in FTE numbers. The FTE numbers are always lower than the Head Count numbers and they will be shared with you when they are finalized in about a month.

As of October 1st the State has made an extremely significant change in

the way they pay the Foundation Allowance (the amount of per student State Aid a District receives). In the past 10% of our State Aid was based on the FTE count from the prior February, and 90% was based on the October FTE number. Starting this year the State will prorate the Foundation Allowance based on the number of days a student is actually enrolled in a school district. As an example, if a student leaves us after 60 days of school we would receive 1/3 of the Foundation Allowance for that child (60 days / 180 days of school = 1/3 of the school year). It has always been frustrating trying to project enrollment and the revenue associated with that enrollment. Now, it is impossible for a District to determine its State Aid for the year until the very last day of the school year. Our State Legislature continues to work in a vacuum with no apparent understanding or concern about the practical impact of many of their actions.

	<u>Oct 2011</u>	<u>Oct 2012</u>
DK/K	186	194
1	122	138
2	117	119
3	121	116
4	135	123
5	<u>116</u>	<u>141</u>
Elem Total	797	831
6	117	131
7	115	115
8	<u>127</u>	<u>125</u>
MS Total	359	369
9	89	126
10	98	88
11	90	100
12	<u>79</u>	<u>78</u>
HS Total	356	392
DK-12 Total	1,512	1,592

- XI. Construction is progressing nicely on the Performing Arts Center. It is exciting to see the weekly progress. I am certainly hoping for a nice fall and a mild winter, but, of course, that is completely out of our control.
- XII. Last spring Patty Clark from Mid West Energy approached me about a program, Rachel's Challenge, that Mid West was willing to make available to county schools. Patty asked that I review the program's website and let her know if I thought it would be worthwhile. I informed Patty that I was very impressed. Patty followed up by making a presentation to the County Superintendent's Association this summer and offered the opportunity for each county district to bring either its 8th or 9th grade students to a presentation at Adrian College on October 4th. I asked Patty if it would be

possible for both our 8th and 9th graders to attend, and, after checking on space and participation from other districts, she approved my request. Mid West also agreed to train up to 10 students from each of the county districts so there could be follow-up at each of the schools. A couple of weeks prior to the program Patty asked the Adrian Superintendent and I to join her for a WLEN radio interview to promote the program. I attended the session with our 8th graders. It was a great presentation that, at least for the moment, seemed to get the students' attention. I am very pleased that Ryan is now working with our Voices For Change students to follow up on what was presented. You can go to **Rachelschallenge.org** to learn more about the program.

- XIII. We mutually agreed to cancel our September 25th negotiation session with the MEA bargaining team. It has been apparent for some time that their team is waiting for the results of the November 6th Proposal 2 ballot issue before finalizing an agreement. They also recently informed us they want to know enrollment numbers and the results of the 2011-12 fiscal year audit before proceeding. Our next session is now scheduled for October 17th. In addition to the concern that I mentioned last month about the Governor's school finance task force, we now have additional uncertainty created by the way the Foundation Allowance is being calculated. As I noted in this report last month I honestly believe the Board's position at the bargaining table is very reasonable. I do not know of a teachers' group in Lenawee County that received a performance stipend, or any raise, that exceeded the \$1,000, or 1.3% to 2.5% raise that our teachers received at the end of the 2011-12 school year. That should certainly be a clear indication of the priority the Board places on the work our teachers perform. That should also be evident for any teacher that reviews the document that the Adrian Education Association prepared this summer in preparation for Fact Finding.

Jim Hartley
Superintendent

Board Report
Ryan Rowe, Assistant Superintendent
Madison High School
October 15, 2011

I. October 5 Early Release

Madison middle school and high school staff participated with Balanced Assessment professional development throughout the first early release day of the year. Brian Jones, LISD Curriculum Consultant, presented valuable information regarding use of Balanced Assessments in today's learning environment. Brian collaborated with Simonne Mildenstein to develop the presentation intended to serve as an introduction for teachers. Teachers and administrators were able to learn more about how various assessments impact teaching and learning. Balanced Assessments provide measures to which students strive to achieve targeted goals and outcomes. Use of Balanced Assessments aligns with Madison's School Improvement Plan as well as aspects of the upcoming AdvancED visit towards district-wide accreditation.

Following Brian's presentation Nurse Ellen Young spent approximately one-half hour covering information pertaining to Blood-borne Pathogens.

Staff closed the day working with staff members within their department. Staff answered guided questions to reflect upon use of Balanced Assessments.

II. NWEA Testing

High school 9 and 10 grade students are currently participating with NWEA testing. Students are being assessed in core content areas of Reading, Language Usage, Mathematics, and Science which align with the Common Core Standards.

III. JCC College Placement Exams

All Madison 12 grade students recently traveled to JCC @ LISD TECH to take the Compass Test, JCC's College placement exam. Students were assessed in areas of Reading, Writing, and Math. Mr. Rowe, Mrs. Stelzer, and JCC staff will review student's individual results. This data is one indication of each student's level of college-readiness. Students will re-take this placement exam in the spring.

IV. Marching Band Festival

The Madison High School Marching Band performed Tuesday, October 2 at the Lenawee County Marching Band Festival. The event was held at Adrian College with the Adrian College Marching Band and all local district marching bands participating. I congratulate Madison students for their performance.

V. Homecoming

Madison High School Student Council Advisors Mr. Jerry Pape and Mrs. Marlys Ford, class advisors, and students planned and facilitated a tremendous homecoming week. Events and activities throughout the week provided an opportunity for students, alumni, and members of the community to showcase school spirit and pride.

Upcoming Events

Saturday, October 13 –MSBOA Marching Band Festival, Jackson Northwest High School, 4:45 pm.

Wednesday, October 17 – 9 grade Social Studies MEAP

Wednesday, October 24 – Parent-Teacher Conferences, 2:00pm – 7:00 pm, Madison High School English Department will display select pieces from "The Celebration of Writing". Pieces will be selected from each of the four classes: Freshmen, Sophomores, Juniors, and Seniors.

Sunday, October 28 - 13th Annual Adrian College Choral Festival, Herrick Chapel, doors open to parents at 2:45 pm

Thursday, November 8 – NHS Blood Drive, Activity Center

Saturday, December 15 - Madison will host the Lenawee County and TCC Power lifting meet in the MS Gym

Madison Middle School
Brad Anschuetz, Principal
October 15, 2012
Board Report

I. A price of \$600 per student has been set for the eighth grade class trip to Boston. This price is based on 70 students attending. There are currently 50 students that have made an initial payment to attend the trip. There are five more students that have verbally expressed an interest. We can run one bus to Boston with 50 students without increasing the price per student. The committee (comprised of three parents, two teachers, and myself) is still optimistic that we can recruit 70 students. We are looking to speak to families directly to discuss financial payment plans that are tailored to individual needs. The taco dinner sponsored by our parents raised over \$1200. The price per student includes all meals, travel, exhibit fees, and room accommodations. The travel dates are March 20 – 23, 2013.

II. For the past five years, the second and third week of October marks the time for MEAP assessment. In the two days prior to the writing of this report the whole school took Reading Part I and Reading Part II on consecutive days. The seventh graders were required to take a writing test on the third consecutive day. It is difficult to motivate a student to give their very best on the MEAP, let alone to do this back-to-back-to-back. Next week will be the assessments for Mathematics (all), Science (8th grade), Writing Part 2 (7th grade), and Social Studies (6th grade). Students that give their best effort on all parts of the MEAP will earn the right to attend the next Forum Friday. This Forum Friday will include a D.J., games, and ice cream floats.

III. A presentation by Brian Jones from the LISD was made to our teachers on the first early release date. This professional development opportunity focused on balanced assessments and the Smarter Balanced Assessment program to be launched in the spring of 2015. To prepare for 2015 we have signed up to participate in field study assessments authorized by the companies with the contracts to write the Smarter Balanced Assessments. It is clear that our students need to be exposed to project-based assessments that involve multi-tiered steps in order to complete and cross over a wide range of content areas. Mr. Jones also pointed out the importance of formative assessment in terms of driving our instruction.

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

V. Our enrollment numbers are as follows: 6th – 131; 7th – 115; 8th – 125, for a total of 371 middle school students. From the fall of 2004 - 2008 the five year enrollment average was 333 students. As another comparison, there were 339 students enrolled at

Madison Middle School on November 4th, 2009. These enrollment numbers are significant considering the economic climate we live in.

VI. Mr. Ryan Rowe arranged with Midwest Energy for both our 8th and 9th grade classes to attend the program titled *Rachel's Challenge* at Adrian College. This was a very powerful program. Our students spoke very highly of the message. It is amazing that most of our middle level students have never heard of Columbine, they are too young. One of the quotes shared that day from Rachel's diary was, "I refuse to be labeled average". Another quote noted as the words of Martin Luther King pointed out, "You cannot drive out darkness with darkness." These quotes are samples of the powerful message shared by the speaker. With October being anti-bullying month, several of our students wore orange on October 10th to show take a stance against bullying behavior. Mrs. Sotelo organized this event.

October 15, 2012
Board Report
Madison Elementary
Nate Pechaitis, Linda Kaufman

1. Instructional Sharing – During the month of September teachers visited other classrooms at their grade levels to watch writing lessons in action. From these visits, teachers were able to share activities and strategies with one another. We are continuously working together to build a common understanding of effective learning and teaching.
2. October 5th Early Release – Grade level teams met to continue the focus on our school improvement literacy goal of writing. A continuum of writing conventions was shared with grade levels and the work of adding these important foundational skills to our writing curriculum has begun. Later in the afternoon our entire staff met with Brian Jones who presented information about formative and summative assessments.
3. NWEA & AIMSweb Assessments - The elementary successfully completed beginning of the year universal screening and NWEA testing for students new to Madison. The early elementary has held their first data meetings to look at the student assessment data and has started Team Time interventions. The upper elementary will be following the same steps once MEAP has been completed.
4. Great Start Readiness Program – Four Year Olds – September 24th was the first day of the school year for our four year olds. The program is full, with a total of 36 eager students! This year we have 4 additional students, 2 in the morning and 2 in the afternoon sessions.
5. MEAP – The MEAP assessment is currently being administered to students throughout the entire state for the next two weeks. Our 3rd – 5th grade staff put in a great deal of extra time and effort to ensure the success of our students. The early elementary students prepared “MEAP buddy bags” packed with snacks and decorated with encouraging messages and pictures for their upper elementary “adopted” classroom. We are truly proud of our staff and students and the great efforts that they give each and every day!
6. “Beating the Odds School” 2011- 12 – Last Wednesday afternoon we were notified by the Michigan Department of Education that Madison Elementary was recognized as a “Beating the Odds School” for 2011 – 2012. This also means that Madison Elementary School has been added to the list of “Rewards Schools.” It is a nice to be recognized for the collaborative efforts of students, faculty and families as we work together to help each of our students as they work to attain high academic and behavioral expectations. We appreciate the hard work of our teachers and staff and their daily commitment to do whatever it takes to help students succeed.

Madison Lenawee's Child/Family Resource Room
Board Report
October 2012

***Play Groups:**

Monday: 8:45-9:55 4 & 5 year olds. Tuesday: 9:30-10:30 with weekly Library time, 0-5 year olds. Wednesday: 8:45-9:55, 4 & 5 year olds. Thursday: 9:30-10:30 with monthly gym time, 0-5 year olds. Friday: 8:45-10:00 with weekly Library time, 4 & 5 year olds. Several classroom parents are working on a crafty fundraising project that will be ready during conference days. On Friday, October 5, the Play Groups went to Carpenter Farms for a field trip. Thirty individuals attended the field trip. Our classroom theme for October is fall and Halloween. The 4 & 5 year old group is focusing on naming and recognizing attributes for math, the Phonics Dance and writing their names for Language, Primary/Secondary Colors for Science, and Clifford the Big Red Dog monthly curriculum from Scholastic that will include "I Want to Be a Firefighter" and 1,2,3 Fall activities and handouts. Scholastic book orders are made available and sent in monthly.

***Family Contacts:**

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

- *Kids in the Kitchen Celebration of Healthy Foods in Toledo, Oct. 6. First 500 kids receive free lunch.
- *Lenawee Great Start monthly Newsletter for October.
- *Michigan State Family Nutrition Program, Oct. 18, Human Services Building.
- *Learning Disabilities Workshop, LISD, Oct. 20, 9-12.
- *Music Together and Art with Heart class schedule from Lenawee's Heart and Soul, fall schedule.
- *Love and Logic Workshop information flyer for workshop in October.
- *Habitat for Humanity Informational Family Meeting to become a Habitat house owner.
- *Car seat check at Len. County Fairgrounds on Oct. 27, 10-2.
- *Fatherhood Alliance Conference in Howell, MI on Feb. 17, 2013. Information and registration.
- *Fall Parks and Recreation Schedule of family events.
- *YMCA Fall swim lesson schedule and registration.
- *Weekly newsletters and 4 & 5 year old group monthly curriculum calendar.

One family classroom visit this month as well as three, one on one visits occurred to discuss child development/parenting issues.

***Donations:** A variety of children's clothing for the clothing bank, a Halloween craft kit, 85 bookmarks, Disney music cd, several children's books.

***Clothing Bank:** Four pieces of clothing were distributed from the clothing bank this month.

***Meetings:** Monthly Lenawee's Child meeting at LISD & PATT.

***Resource Room:**

*5th Grade Breakfast on 9/14/12: 140 individuals in attendance.

*Love and Logic Workshop with Joe Baker on October 2, 9,16,23,30, 6:30-8 p.m. Currently 21 adults are attending the workshop and 6 children for childcare.

*Get Ready for School, 4 part video workshop was attended and completed by Play Group parents. The workshop included information regarding prerequisite skills for reading, writing, and math, reflex development sensory integration and the relationship between movement and learning, 40 activities for 3-5 year olds to help them become developmentally and physically ready for learning.

*Team Time Groups – currently working with two 2nd grade groups. 3rd grade groups will begin soon.

***WLEN/The Daily Telegram:**

Weekly notices are sent to all staff for event information, press releases, photo opportunity requests, and actual photos I can send in for publication. Madison District events are emailed for submission weekly on Wednesday afternoons. Photos were sent to the Telegram this month of Hershey Math Day, Johnny Appleseed Day, and Carpenter Farms field trip. Photographers from the Telegram were requested to attend the 5th Grade Family Breakfast, Spirit Bead/Shirt Sales, 8th Grade Boston Trip Fundraiser taco dinner, Homecoming events, Carpenter Farms and Hidden Lake Gardens field trips, Pink Volleyball Game.

Trojan Talk and Monthly Newsletter: Articles for the two publications are regularly submitted regarding Play Group scheduled events, and information regarding the Resource Room.

Valorie Veld

Parent Educator

Madison Elementary

2012/13	July-Sept
<u>Revenue</u>	
Breakfast& Ala Cart	\$403.80
Lunch & Ala Cart	\$16,958.34
Juice Machine	\$0.00
State Matching Funds	\$0.00
Interest & Rebates	\$150.11
Lunch & Breakfast Reimb	\$66,344.73
<u>Total</u>	<u>\$83,856.98</u>
 <u>Expenses</u>	
Payroll	\$17,173.33
Retirement	\$2,938.45
F.I.C.A.	\$1,318.91
Health Ins.	\$400.00
Food	\$37,890.88
Uniforms	\$1,240.00
Utilities	\$0.00
Equipment	\$4,313.60
Supplies	\$2,476.03
Sales Tax	\$0.00
Repairs	\$302.91
Misc./Dues/Fees	\$204.70
Juice	\$0.00
<u>Total</u>	<u>\$68,258.81</u>
 Monthly Loss/ Gain	 \$15,598.17
 Year To Date	 15,598.17

Board Report, October 15, 2012
Connie Ries, Asst. High School Principal

Report from the Sex Education Advisory Board

Members; Connie Ries, Ellen Young, Kris Isom, Tracey Brackelman, Mindy Jordan, student Kassandra Reyna, and Clergy Terry Clees.

The Sex Education Advisory Board met on September 19. The current Reproductive Health Education curriculum was reviewed. It was recommended to not make any changes at this time. The new Health book, Health and Wellness, a Glencoe publication was approved. The committee will be reviewing some new videos at a later date. The committee recommended that we survey parents in regards to the the sex education curriculum. Please review this survey. Marlys Ford has made this an online survey that parents will be able to complete on the school website. Our plan, if you approve this, would include a Honeywell alert with instructions for parents to follow.

Attached is the survey.

Community Sex Education Survey

The Madison School district is in the process of reviewing the sex education/reproductive health education program so that it better meets the needs of students as well as the standards of the community. Thank you for taking a few minutes to complete the following survey and share your thoughts with us.

Should the school district include a set of lessons on sex education/reproductive health at the elementary level?

☐ Yes

☐ No

Should the school district include a set of lessons on sex education/reproductive health at the middle school level?

☐ Yes

☐ No

Should the school district include a set of lessons on sex education/reproductive health at the high school level?

☐ Yes

☐ No

If a set of lessons were offered at the age-appropriate grade level, would you allow your child to participate?

☐ Yes

☐ No

☐ I don't have a child currently enrolled in the school district

Possible Sex Education/Reproductive Health Topics

At what grade should each of the following possible sex education/reproductive health topics FIRST BE TAUGHT? (Please check one grade for each of the following topics K-12.)

Reproductive Anatomy:

Describes the reproductive parts of the male and female bodies, and how they work.

K

Physical and Social Changes Associated With Puberty and Adolescence:

Teaches boys and girls about the physical, emotional, and social changes of puberty and adolescence.

K

Positive Communication With Family:

Develops expressing feelings, listening, empathy, problem-solving, and limit-setting skills recognizing parents as a resource.

K

Positive Friendships:

Identifies characteristics of positive friends; initiating, maintaining, and ending friendships.

K

Healthy Intimate Relationships:

Recognizes healthy and unhealthy relationships, differentiating between emotional and sexual intimacy, positive characteristics of boyfriend/girlfriend.

K

Sexual Decision Making:

Includes developing skills such as communication, assertiveness, refusal, and negotiation skills for sexual decision-making.

K

Pregnancy and Childbirth:

Explains how pregnancy occurs, the importance of Prenatal care and the birth of babies.

K

Parenting Responsibilities:

Explores physical, emotional, social, and economic responsibilities of parenting and impact on future goals.

K

Abstinence:

Discusses reasons for not having sexual intercourse and develops skills (e.g., communication and refusal) for being abstinent.

K

Sexually Transmitted Diseases (including HIV/AIDS):

Includes information about the transmission, symptoms, treatment, and prevention of sexually transmitted diseases such as HIV/AIDS, herpes, and syphilis.

K

Risk Reduction

Provides information about condoms as a means to reduce risk for HIV and other sexually transmitted diseases.

K

Contraception:

Provides information about birth control methods such as abstinence, condoms, birth control pills, and Depo-Provera and their roles in preventing pregnancy.

K

Sexual Orientation/Identity:

Teaches that some students self-identify or are perceived to be gay, lesbian, or bisexual and that all students deserve to be treated with respect (i.e., no name-calling, taunting, bullying).

K

Sexual Abuse, Rape, and Sexual Assault:

Provides information about forced sexual activity and ways to prevent it, the laws, and where to go for help.

K

Which topics, if any, do you believe the school district SHOULD NOT cover in a sex education/reproductive health set of lessons?

Please feel free to make any additional comments you wish to make. Thank you.

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Certified Public Accountants

September 12, 2012

Board of Education
Madison School District
Adrian, Michigan

Dear Board Members:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madison School District for the year ended June 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 3, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. 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, 2012. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates 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 7 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. The 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 12, 2012.

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 District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the 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.

Other Matters

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

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

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.

MADISON SCHOOL DISTRICT
FINANCIAL REPORT
WITH SUPPLEMENTAL INFORMATION
JUNE 30, 2012

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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, 2012, 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 respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Madison School District as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2012 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, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 considered in assessing the results of our audit.

Board of Education
Madison School District
Adrian, Michigan

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

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

Drake, Watters & Associates, PLLC

Jackson, Michigan
September 12, 2012

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS For Fiscal Year Ended June 30, 2012

This section of Madison School District's annual financial report presents our discussion and analysis of the School District's financial performance during the year ended June 30, 2012. Please read it in conjunction with the School District's financial statements, which immediately follow this section.

Using this Annual Report

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

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

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to the Basic Financial Statements

Budgetary Information for Major Funds
(Required Supplemental Information)

Other Supplemental Information

Federal Awards Supplemental Information

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2012

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

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

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

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

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

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2012

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

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

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

The School District as a Whole

Recall that the statement of net assets provides the perspective of the School District as a whole. Table I provides a summary of the School District's net assets as of June 30, 2012 and 2011:

(See next page)

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2012

TABLE I

	Governmental Activities	
	June 30	
	2012	2011
	(in millions)	
Assets		
Current and other assets	\$ 9.8	\$ 10.1
Capital assets	13.6	13.4
Total assets	23.4	23.5
Liabilities		
Current liabilities	2.4	2.6
Long-term liabilities	3.6	3.9
Total liabilities	6.0	6.5
Net Assets		
Invested in capital assets - Net of related debt	9.7	9.1
Restricted	3.7	4.0
Unrestricted	4.0	3.9
Total net assets	\$ 17.4	\$ 17.0

The above analysis focuses on the net assets (Table 1). The change in net assets (Table 2) of the School District's governmental activities is discussed below. The School District's net assets were \$17.4 million at June 30, 2012. The investment in capital assets, net of related debt, reflects a balance of \$9.7 million. This figure compares the original cost less depreciation of the School District's capital assets to long-term debt used to finance the acquisition of those assets. Most of the debt will be repaid from voter-approved property taxes collected as the debt service comes due. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School District's ability to use those net assets for day-to-day operations. The remaining amount of net assets, \$4.0 million, was unrestricted.

The \$4.0 million in unrestricted net assets of governmental activities represents the accumulated results of all past years' operations. The unrestricted net assets balance enables the School District to meet working capital and cash flow requirements as well as to provide for future uncertainties. The operating results of the General Fund will have a significant impact on the change in unrestricted net assets from year to year.

The results of this year's operations for the School District as a whole are reported in the statement of activities (Table 2), which shows the changes in net assets for the fiscal years ended June 30, 2012 and 2011.

MADISON SCHOOL DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**
For Fiscal Year Ended June 30, 2012

TABLE 2

	Governmental Activities	
	2012	2011
	(in millions)	
Revenue		
Program revenue:		
Charges for services	\$ 0.2	\$ 0.2
Operating grants and contributions	1.9	2.2
General revenue:		
Property taxes	2.8	2.6
State foundation allowance	10.1	9.7
Other	0.4	0.3
Total revenue	15.4	15.0
Functions/Program Expenses		
Instruction	9.7	9.7
Support services	3.6	3.3
Food services	0.7	0.7
Athletics	0.3	0.3
Interest on long-term debt	0.2	0.0
Depreciation (unallocated)	0.5	0.6
Total functions/program expenses	15.0	14.6
(Decrease) Increase in Net Assets	0.4	0.4
Net Assets - Beginning of year	17.0	16.6
Net Assets - End of year	\$ 17.4	\$ 17.0

As reported in the statement of activities, the cost of all of our governmental activities this year was \$15.0 million. Certain activities were partially funded from those who paid for goods and services from those programs, \$0.2 million, or by other governments and organizations that subsidized certain programs with grants and contributions, \$1.9 million. We paid for the remaining "public benefit" portion of our governmental activities with \$2.8 million in taxes, \$10.1 million in state foundation allowance, and with our other revenue (i.e., interest and general entitlements) of \$0.4 million. Overall, the amount of revenue from funding sources exceeded the cost of activities by \$0.4 million, resulting in a corresponding increase in net assets.

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2012

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

The School District's Funds

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

As of June 30, 2012, the governmental funds reported a combined fund balance of \$7.7 million, which is a decrease of \$0.1 million from last year. The primary reasons for the decrease are as follows:

- In the General Fund, our principal operating fund, the fund balance increased by \$0.25 million to \$4.0 million. This amount helps to provide for cash flow needs, particularly during the month of September when there are no state aid receipts, and also during the several months of the year when we experience minimal local tax receipts.
- The overall decrease in governmental funds was mainly due to the excess of capital expenditures over property tax and investment revenues in the Capital Projects and Sinking Funds.

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

Our Other Nonmajor Fund grew compared to prior years, showing a net increase of approximately \$106,000 due to an increase in the level of federal revenue received.

Combined, the Debt Service Funds showed a fund balance decrease of approximately \$36,000. This decrease is due primarily to a loss in property tax revenue as a result of declining property values. Millage rates are determined annually to ensure that the School District accumulates sufficient resources to pay annual bond issue-related debt service. Debt Service fund balances are reserved since they can only be used to pay debt service obligations.

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2012

General Fund Budgetary Highlights

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

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

The School District made budget amendments during the 2011-2012 year, the final of which was approved by the Board of Education on June 18, 2012. A schedule showing the School District's original and final budget amounts compared to actual amounts is provided in the required supplemental information in these financial statements.

Budgeted revenue increased \$0.4 million as a result of an unanticipated increase in foundation allowance payments due to the actual student enrollment being greater than original estimates, the addition of Best Practice Incentive Funds, and an increase in federal grant awards.

Budgeted expenditures were also increased \$0.3 million to account for changes in costs of basic programs and supporting services to serve the additional students.

The School District's final actual fund balance was approximately \$184,000 higher than the final budget.

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2012, the School District had \$13.6 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment. This amount represents a net increase (including additions, disposals, and depreciation) of approximately \$0.3 million from last year.

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2012

	2012	2011
Land	\$ 912,065	\$ 912,065
Construction in process	158,060	24,550
Buildings and building improvements	15,826,378	15,750,804
Buses and other vehicles	638,200	638,200
Furniture and equipment	3,520,238	2,939,793
Total capital assets	21,054,941	20,265,412
Less: accumulated depreciation	7,445,249	6,922,391
Net capital assets	\$ 13,609,692	\$ 13,343,021

This year's additions of \$0.8 million included building additions, computer and other technology related equipment, kitchen equipment, student desks, courtyard and middle school parking lot repairs and a pole building addition for storage. No new debt was issued for these additions.

Major capital projects planned for the 2012-2013 fiscal year include technology upgrades, energy improvements, parking lot and roof top heating unit repairs, and the completion of the Performing Arts Center. More detailed information about our capital assets is presented in the notes to the financial statements.

Debt

At the end of this year, the School District had \$3.9 million in bonds and loans outstanding versus \$4.2 million in the previous year - a decrease of 7 percent. Those bonds and loans consisted of the following:

	2012	2011
General obligation bonds	\$ 3,890,000	\$ 4,165,000
Loans	8,519	52,801
Total bonds and loans	\$ 3,898,519	\$ 4,217,801

The School District's general obligation bond rating continues to be A+. The state limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. The School District's outstanding unqualified general obligation debt of \$3.9 million is below this statutorily imposed limit of 15 percent (\$27.7 million) of the assessed value of all taxable property within the School District's boundaries.

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

MADISON SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For Fiscal Year Ended June 30, 2012

Economic Factors and Next Year's Budgets and Rates

The following factors will affect the School District in the future and were considered in preparing the School District's budget for the 2012-13 fiscal year:

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

The State School Aid Act for 2012-13 maintains the foundation grant for each student in the Madison School District at \$7,848, with the reduction of \$470 per student from the foundation level of the 2010-11 fiscal year remaining in place. Due to the state's overall economic decline, Michigan school districts have been allocated funding at less than inflationary increases over the past nine years. Statewide job losses, reductions in consumer spending, and reductions in property values resulted in lower revenue from income, sales, and property taxes. In 2011 the Governor and State Legislature decided to fund K-16 public education from the School Aid Fund, which had previously only been used to fund K-12 public education. That decision further reduced the funding available to K-12 public schools from its primary revenue source, the State of Michigan. Additionally, the School District has been challenged by increased fixed costs such as retirement and health care.

Prudent fiscal responsibility and cost containment remain critical to the School District's ability to effectively operate in this volatile and difficult economic climate. Over the past five years, the School District has made a series of budget adjustments to protect its financial future. The School District continues to explore avenues that allow it to reduce costs by restructuring its delivery of services. To balance the 2012-13 budget, an estimated \$1.47 million contribution from fund balance and deferred revenue will be utilized to eliminate reductions in programs and services for our students.

Contacting the School District's Management

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

MADISON SCHOOL DISTRICT**STATEMENT OF NET ASSETS**
June 30, 2012

ASSETS	Governmental Activities
CURRENT ASSETS:	
Cash and cash equivalents (Note 3)	\$ 7,576,653
Accounts receivable (Note 4)	1,957
Unamortized bond issuance costs	79,919
Due from other governmental units (Note 4)	2,152,357
Inventories	10,242
TOTAL CURRENT ASSETS	9,821,128
NONCURRENT ASSETS	
Capital assets (Note 5)	21,054,941
Less: Accumulated depreciation	(7,445,249)
TOTAL NONCURRENT ASSETS	13,609,692
TOTAL ASSETS	\$ 23,430,820
LIABILITIES	
CURRENT LIABILITIES:	
Accounts payable	\$ 100,597
Accrued expenses	343,085
Accrued salaries and withholding	796,756
Deferred revenue	826,779
Accrued Interest	25,019
Bonds payable, Due within one year (Note 6)	298,519
Compensated absences and severance pay, Due within one year (Note 6)	4,380
TOTAL CURRENT LIABILITIES	2,395,135
NONCURRENT LIABILITIES	
Bonds payable (Note 6)	3,600,000
Compensated absences and severance pay (Note 6)	45,560
TOTAL NONCURRENT LIABILITIES	3,645,560
TOTAL LIABILITIES	6,040,695
NET ASSETS	
Invested in capital assets, net of related debt	9,711,173
Nonspendable - inventories	10,242
Restricted for construction/repairs	3,379,275
Restricted for debt service	15,743
Restricted for food services	245,942
Unrestricted	4,027,750
TOTAL NET ASSETS	17,390,125
TOTAL LIABILITIES AND NET ASSETS	\$ 23,430,820

See auditors' report and accompanying notes to financial statements.

MADISON SCHOOL DISTRICT

STATEMENT OF ACTIVITIES Year Ended June 30, 2012

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Governmental Activities Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants	
Governmental Activities:				
Instruction and instructional support	\$ 9,659,428	\$ -	\$ 1,220,943	\$ (8,438,485)
Support services	3,638,891	-	-	(3,638,891)
Food services	676,478	141,865	640,054	105,441
Athletics	282,779	49,564	-	(233,215)
Interest on long-term debt	164,927	-	-	(164,927)
Depreciation (Unallocated)	522,858	-	-	(522,858)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 14,945,361	\$ 191,429	\$ 1,860,997	(12,892,935)
GENERAL REVENUES:				
Taxes				
Property taxes, levied for general operations				2,308,460
Property taxes, levied for debt service				268,282
Property taxes, levied for construction/repairs				175,912
State of Michigan aid, unrestricted				10,067,841
State of Michigan aid, restricted				59,968
Interest and investment earnings				46,589
Other				392,873
			Total general revenues	13,319,925
CHANGE IN NET ASSETS				426,990
Net assets:				
Beginning of year				16,963,135
End of year				\$ 17,390,125

See auditors' report and accompanying notes to financial statements.

MADISON SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2012

	General	Capital Projects Fund	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Fund	Total Governmental Funds
Assets						
Cash and investments (Note 3)	\$ 3,878,877	\$ 3,437,737	\$ 15,743	\$ 10,117	\$ 234,179	\$ 7,576,653
Accounts receivable (Note 4)	659	-	-	-	1,298	1,957
Due from other funds	-	-	-	121	11,834	11,955
Due from other governmental units (Note 4)	2,152,357	-	-	-	-	2,152,357
Inventories	-	-	-	-	10,242	10,242
TOTAL ASSETS	\$ 6,031,893	\$ 3,437,737	\$ 15,743	\$ 10,238	\$ 257,553	\$ 9,753,164
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 31,897	\$ 68,700	\$ -	\$ -	\$ -	\$ 100,597
Due to other funds	11,955	-	-	-	-	11,955
Accrued expenses	343,085	-	-	-	-	343,085
Salaries payable	796,756	-	-	-	-	796,756
Deferred revenue	825,410	-	-	-	1,369	826,779
TOTAL LIABILITIES	2,009,103	68,700	-	-	1,369	2,079,172
Fund Balances						
Nonspendable - inventory	-	-	-	-	10,242	10,242
Restricted - debt retirement	-	-	15,743	-	-	15,743
Restricted - construction/repairs/renovations	-	3,369,037	-	10,238	-	3,379,275
Restricted, food services	-	-	-	-	245,942	245,942
Assigned, subsequent year budget shortfall	644,772	-	-	-	-	644,772
Unassigned	3,378,018	-	-	-	-	3,378,018
TOTAL FUND BALANCES	4,022,790	3,369,037	15,743	10,238	256,184	7,673,992
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,031,893	\$ 3,437,737	\$ 15,743	\$ 10,238	\$ 257,553	\$ 9,753,164

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, 2012**

Total Governmental Fund Balances		\$	7,673,992
Amounts reported for governmental activities in the statements of net assets are different because:			
Capital assets used in governmental activities are not financial resources, and are not reported in the funds; The costs of the capital assets are Accumulated depreciation is		\$	21,054,941 <u>(7,445,249)</u>
			13,609,692
Long-term liabilities are not due and payable in the current period and are not reported in the fund; Bonds payable Compensated absences			(3,898,519) (49,940)
Bond issuance costs reported as an expenditure in the governmental fund financial statements are capitalized in the government-wide financial statements			79,919
Accrued Interest is not included as a liability in governmental funds			<u>(25,019)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$	<u>17,390,125</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, 2012

	General	Capital Projects Fund	Debt Retirement	Sinking Fund	Other Nonmajor Governmental Fund	Totals
Revenues						
Local sources	\$ 2,506,174	\$ 27,802	\$ 268,307	\$ 178,732	\$ 141,865	\$ 3,122,880
State sources	10,067,841	-	59,968	-	28,802	10,156,611
Federal sources	313,312	-	-	-	611,252	924,564
Interdistrict sources	907,631	-	-	-	-	907,631
Miscellaneous	260,009	-	-	-	656	260,665
TOTAL REVENUES	14,054,967	27,802	328,275	178,732	782,575	15,372,351
Expenditures						
Current:						
Instruction and instructional support services	10,683,428	-	-	-	-	10,683,428
Supporting services	3,094,599	-	-	-	676,478	3,771,077
Capital Projects						
Building construction	-	150,090	-	440,490	-	590,580
Debt Service:						
Principal repayment	-	-	319,282	-	-	319,282
Interest and other expenses	-	-	155,438	-	-	155,438
TOTAL EXPENDITURES	13,778,027	150,090	474,720	440,490	676,478	15,519,805
Excess (Deficiency) of Revenues Over Expenditures	276,940	(122,288)	(146,445)	(261,758)	106,097	(147,454)
Other Financing Sources (Uses)						
Fund Modification	(25,000)	-	110,000	(85,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(25,000)	-	110,000	(85,000)	-	-
Net Change in Fund Balances	251,940	(122,288)	(36,445)	(346,758)	106,097	(147,454)
Fund Balances - Beginning of year	3,770,850	3,491,325	52,188	356,996	150,087	7,821,446
Fund Balances - End of year	\$ 4,022,790	\$ 3,369,037	\$ 15,743	\$ 10,238	\$ 256,184	\$ 7,673,992

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, 2012**

Net Change in Fund Balances - Total Governmental Funds	\$	(147,454)
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	\$	(522,858)
Capital outlay, net of disposals		<u>789,529</u>
		266,671
Increase in accrued interest payable is recorded in the statement of activities when incurred; it is not reported in governmental funds until paid		(5,283)
Amortization of deferred bond related costs is reported as an expenditure in the government-wide financial statements. Bond related costs were recognized in the governmental fund when paid		(4,206)
Repayment of bond principal is an expenditure in the governmental funds, but not in the statement of activities (where it reduces long-term debt)		319,282
Increase in compensated absences are not reported in the governmental funds		<u>(2,020)</u>
Change in Net Assets of Governmental Activities	\$	<u>426,990</u>

See auditors' report and accompanying notes to financial statements.

MADISON SCHOOL DISTRICT**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2012**

	Agency Fund Student Activities
Assets	
Cash and cash equivalents	\$ <u>159,283</u>
Liabilities	
Liabilities:	
Due to student groups	\$ <u>159,283</u>

See auditors' report and accompanying notes to financial statements.

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

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

GOVERNMENTAL FUNDS

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

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

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued

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

FIDUCIARY FUNDS

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

ACCOUNT GROUPS

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

BASIS OF ACCOUNTING

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued

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

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

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

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

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

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

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

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

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

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

Note 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

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

Note 3 – DEPOSITS AND INVESTMENTS

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

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

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

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

Custodial Credit Risk of Bank Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At year end, the District's deposit balance of \$7,788,942 had \$7,038,942 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.

MADISON SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

Note 3 – DEPOSITS AND INVESTMENTS continued

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

Cash deposits and investments of the District consist of the following items at June 30, 2012:

	<u>MATURITY DATES</u>	<u>INTEREST RATES</u>	<u>CARRYING AMOUNT</u>	<u>BANK BALANCE</u>
General Fund:				
United Bank & Trust	N/A	0.30%	\$ 533,621	\$ 577,661
United Bank & Trust	N/A	0.30%	9,354	9,434
MI Liquid Asset Fund	N/A	VAR	22,137	27,884
United Bank & Trust - Athletic	N/A	0.30%	10,550	11,055
TLC Comm. Cr. Union	N/A	0.35%	924,535	924,535
1 st Federal Bank	N/A	VAR	642	642
MBIA	N/A	VAR	762	762
MI Liquid Asset Fund	N/A	VAR	1,110,107	1,110,107
1 st Federal Bank	N/A	VAR	<u>1,267,169</u>	<u>1,267,169</u>
			<u>\$3,878,877</u>	<u>\$3,929,249</u>
Debt Retirement Fund:				
MI Liquid Assets	N/A	VAR	<u>\$ 15,743</u>	<u>\$ 15,743</u>
Sinking Fund:				
1 st Federal Bank	N/A	VAR	<u>\$ 10,117</u>	<u>\$ 10,117</u>
Capital Projects Fund:				
1 st Federal Bank	N/A	VAR	<u>\$3,437,737</u>	<u>\$3,437,737</u>
School Service Fund:				
United Bank & Trust - School Lunch	N/A	0.30%	<u>\$ 234,179</u>	<u>\$ 234,244</u>
Agency Fund:				
United Bank & Trust	N/A	0.30%	\$ 148,763	\$ 151,332
United Bank & Trust	N/A	0.30%	<u>10,520</u>	<u>10,520</u>
			<u>\$ 159,283</u>	<u>\$ 161,852</u>
Total Cash			<u>\$7,735,936</u>	<u>\$7,788,942</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, 2012, the District had \$1,153,734 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, 2012, the fair value of the District's investments is the same as the value of the pool shares. As of June 30, 2012, the District had \$762 invested in MBIA accounts.

Note 4 - RECEIVABLES

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

	<u>General Fund</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:			
Intergovernmental	\$2,152,357	\$ 0	\$2,152,357
Other Receivables	<u>659</u>	<u>1,298</u>	<u>1,957</u>
Net receivables	<u>\$2,153,016</u>	<u>\$ 1,298</u>	<u>\$2,154,314</u>

(continued on next page)

MADISON SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS June 30, 2012

Note 5 - CAPITAL ASSETS

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

	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Disposals/ Adjustments</u>	<u>Balance June 30, 2012</u>
Assets not being depreciated:				
Construction in process	\$ 24,550	\$ 133,510	\$ -	\$ 158,060
Land	<u>912,065</u>	<u>-</u>	<u>-</u>	<u>912,065</u>
Subtotal	<u>936,615</u>	<u>133,510</u>	<u>-</u>	<u>1,070,125</u>
Capital assets being depreciated:				
Building and building improvements	15,750,804	75,574	-	15,826,378
Buses and other vehicles	638,200	-	-	638,200
Furniture and equipment	<u>2,939,793</u>	<u>580,445</u>	<u>-</u>	<u>3,520,238</u>
Subtotal	<u>19,328,797</u>	<u>656,019</u>	<u>-</u>	<u>19,984,816</u>
Accumulated depreciation:				
Building and building improvements	4,141,139	370,053	-	4,511,192
Buses and other vehicles	391,617	41,612	-	433,229
Furniture and equipment	<u>2,389,635</u>	<u>111,193</u>	<u>-</u>	<u>2,500,828</u>
Subtotal	<u>6,922,391</u>	<u>522,858</u>	<u>-</u>	<u>7,445,249</u>
Net capital assets being depreciated	<u>12,406,406</u>	<u>133,161</u>	<u>-</u>	<u>12,539,567</u>
Net capital assets	<u>\$13,343,021</u>	<u>\$ 266,671</u>	<u>\$ -</u>	<u>\$13,609,692</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, 2012:

	LONG-TERM DEBT JULY 1, 2011	INCREASED LONG-TERM DEBT	PAYMENTS/ REDUCTIONS	LONG-TERM DEBT JUNE 30, 2012	DUE WITHIN ONE YEAR
UNUSED SICK LEAVE	\$ 47,920	\$ 5,880	\$ 3,860	\$ 49,940	\$ 4,380
1998 BOND ISSUE	565,000	-	275,000	290,000	290,000
2011 BUILDING & SITE	3,600,000	-	-	3,600,000	-
DURANT DEBT	<u>52,801</u>	<u>-</u>	<u>44,282</u>	<u>8,519</u>	<u>8,519</u>
	<u>\$4,265,721</u>	<u>\$ 5,880</u>	<u>\$323,142</u>	<u>\$3,948,459</u>	<u>\$302,899</u>

Long-term liabilities at June 30, 2012 are comprised of the following individual issues:

Due to the uncertainty of unused sick leave maturity as of June 30, 2012, this liability has been included in the amount due "Thereafter" section.

\$ 49,940

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

\$ 3,600,000

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

\$ 290,000

\$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%.

\$ 8,519

An amount of \$15,743 is available in the debt service funds to service the general obligation debt.

MADISON SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

Note 6 - LONG-TERM LIABILITIES – continued

The annual requirements to amortize all debts outstanding as of June 30, 2012, including interest payments of \$1,755,116 are as follows:

YEAR ENDING JUNE 30	UNUSED SICK LEAVE	2011 BUILDING & SITE ISSUE	1998 BOND ISSUE	DURANT ISSUE
2013	\$ 4,380	\$ 138,200	\$301,600	\$8,925
2014	-	268,200	-	-
2015	-	269,950	-	-
2016	-	271,575	-	-
2017	-	278,075	-	-
2018-2022	-	1,425,625	-	-
2023-2027	-	1,482,845	-	-
2028-2033	-	1,208,640	-	-
Thereafter	<u>45,560</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$49,940</u>	<u>\$5,343,110</u>	<u>\$301,600</u>	<u>\$8,925</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 24.46% of annual covered payroll. The District's contribution for years ending June 30, 2012, 2011, and 2010 were \$1,880,606, \$1,517,605, and \$1,310,637, 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.

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

Postemployment Benefits - Under the MPSERS Act, all retirees participating in the MPSERS 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 MPSERS pension plan discussed above.

Note 8 – CONTINGENT LIABILITIES

The School District is a reimbursing employer to the Michigan Employment Security Commission and, as such, is responsible to pay the Commission for those benefits paid and charged to its account. As of June 30, 2012 appropriate liabilities have been recorded for all claims paid by the Commission. However, no provision has been made for future payments that might result from claims in process or not yet filed.

Note 9 – RISK MANAGEMENT

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

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

Note 10 - RECLASSIFICATIONS

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

Required Supplemental Information

MADISON SCHOOL DISTRICT

REQUIRED SUPPLEMENTAL INFORMATION BUDGETARY COMPARISON SCHEDULE - GENERAL FUND Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Over (Under) Actual
	Original	Final		
Revenues:				
Local sources	\$ 2,517,519	\$ 2,449,969	\$ 2,506,174	\$ (56,205)
State sources	9,992,122	10,145,940	10,067,841	78,099
Federal sources	271,380	338,217	313,312	24,905
Interdistrict sources	700,000	708,000	907,631	(199,631)
Miscellaneous	62,300	301,843	260,009	41,834
TOTAL REVENUES	13,543,321	13,943,969	14,054,967	(110,998)
Expenditures:				
Current:				
Instruction:				
Basic programs	7,820,941	7,963,898	7,919,335	(44,563)
Added needs	2,408,101	2,401,730	2,377,512	(24,218)
Community services	62,466	62,318	60,193	(2,125)
Pupil services	243,159	238,218	229,569	(8,649)
Instructional staff	100,610	98,178	96,819	(1,359)
Supporting Services:				
School administration and business	1,458,200	1,565,516	1,553,722	(11,794)
Operation, transportation and central	1,186,223	1,250,611	1,258,098	7,487
Athletics	302,509	270,714	282,779	12,065
TOTAL EXPENDITURES	13,582,209	13,851,183	13,778,027	(73,156)
Other financing sources (uses):				
Fund Modification	-	(25,000)	(25,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(25,000)	(25,000)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(38,888)	67,786	251,940	(184,154)
Budgetary fund balance - July 1, 2011	3,770,850	3,770,850	3,770,850	-
Budgetary fund balance - June 30, 2012	\$ 3,731,962	\$ 3,838,636	\$ 4,022,790	\$ (184,154)

See auditors' report and accompanying notes to financial statements.

Other Supplemental Information

MADISON SCHOOL DISTRICT

BALANCE SHEET - NONMAJOR GOVERNMENTAL FUND June 30, 2012

		Nonmajor Special Revenue/ Governmental Fund	School Lunch Fund
	Assets		
Cash and investments		\$ 234,179	
Accounts receivable		1,298	
Due from general fund		11,834	
Due from other government		-	
Inventory		10,242	
	TOTAL ASSETS	\$ 257,553	
	Liabilities and Fund Balance		
Liabilities			
Deferred revenue		\$ 1,369	
	TOTAL LIABILITIES	1,369	
Fund Balance			
Nonspendable - inventory		10,242	
Restricted		245,942	
	TOTAL FUND BALANCE	256,184	
	TOTAL LIABILITIES AND FUND BALANCE	\$ 257,553	

See auditors' report.

MADISON SCHOOL DISTRICT

NONMAJOR GOVERNMENTAL FUND STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended June 30, 2012

	Nonmajor Special Revenue/ Governmental Fund	School Lunch Fund
Revenues		
Local sources	\$ 141,865	
State sources	28,802	
Federal sources	611,252	
Miscellaneous	656	
TOTAL REVENUES	782,575	
Expenditures		
Current operations:		
Food services	669,871	
Capital outlay	6,607	
TOTAL EXPENDITURES	676,478	
Excess of Revenues Over (Under) Expenditures	106,097	
Fund Balance - July 1, 2011	150,087	
Fund Balance - June 30, 2012	\$ 256,184	

See auditors' report.

MADISON SCHOOL DISTRICT

GENERAL FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL Year Ended June 30, 2012

	2012 Budget	2012 Actual	Over (Under) Budget	2011 Actual
Revenue from Local Sources:				
Property tax	\$ 2,260,676	\$ 2,308,460	\$ 47,784	\$ 2,107,082
Tuition	32,219	36,472	4,253	31,550
Earnings on investments and deposits	18,053	18,249	196	18,074
Athletics	89,508	49,564	(39,944)	59,950
Other local revenue	49,513	93,429	43,916	95,116
TOTAL REVENUE FROM LOCAL SOURCES	2,449,969	2,506,174	56,205	2,311,772
Revenue from State Sources:				
State School Aid	10,145,940	10,067,841	(78,099)	9,719,383
TOTAL REVENUE FROM STATE SOURCES	10,145,940	10,067,841	(78,099)	9,719,383
Revenue from Federal Sources:				
ARRA education stabilization fund	-	-	-	167,625
Title I	198,655	198,655	-	206,918
Other	139,562	114,657	(24,905)	549,112
TOTAL REVENUE FROM FEDERAL SOURCES	338,217	313,312	(24,905)	923,655
Incoming Transfers and Other Transactions:				
County special education	708,000	907,631	199,631	784,586
Payments received from other units	301,843	260,009	(41,834)	138,820
TOTAL INCOMING TRANSFERS AND OTHER TRANSACTIONS	1,009,843	1,167,640	157,797	923,406
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 13,943,969	\$ 14,054,967	\$ 110,998	\$ 13,878,216

See auditors' report.

MADISON SCHOOL DISTRICT

GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2012

	2012 Budget	2012 Actual	Over (Under) Budget	2011 Actual
Instruction:				
Basic Programs - Pre-School:				
Salaries	\$ 67,054	\$ 68,393	\$ 1,339	\$ 66,704
Benefits	35,110	34,851	(259)	39,176
Purchased services	8,050	8,050	-	2,285
Supplies and materials	858	855	(3)	800
TOTAL PRE-SCHOOL	111,072	112,149	1,077	108,965
Basic Programs - Elementary:				
Salaries	2,505,188	2,512,105	6,917	2,395,064
Benefits	1,340,642	1,316,556	(24,086)	1,210,777
Purchased services	52,161	52,530	369	69,974
Supplies and materials	51,997	51,959	(38)	84,462
Capital outlay	63,775	63,770	(5)	107,139
TOTAL ELEMENTARY	4,013,763	3,996,920	(16,843)	3,867,416
Basic Programs - High School/Middle School:				
Salaries	2,321,087	2,322,425	1,338	2,282,816
Benefits	1,267,550	1,241,921	(25,629)	1,174,261
Purchased services	114,469	111,290	(3,179)	148,716
Supplies and materials	111,193	109,868	(1,325)	141,606
Capital outlay	24,764	24,762	(2)	77,348
TOTAL HIGH SCHOOL/MIDDLE SCHOOL	3,839,063	3,810,266	(28,797)	3,824,747
TOTAL BASIC PROGRAMS	7,963,898	7,919,335	(44,563)	7,801,128
Added Needs - Special Education				
Salaries	996,156	994,916	(1,240)	862,465
Benefits	493,193	487,363	(5,830)	409,937
Purchased services	60,315	58,130	(2,185)	74,738
Supplies and materials	6,232	5,429	(803)	6,261
Capital outlay	2,932	2,932	-	1,936
TOTAL SPECIAL EDUCATION	1,558,828	1,548,770	(10,058)	1,355,337
Added Needs - Compensatory Education				
Salaries	249,547	245,127	(4,420)	233,906
Benefits	58,373	56,309	(2,064)	71,298
Supplies and materials	4,521	5,473	952	2,313
Purchased services	900	900	-	900
TOTAL COMPENSATORY EDUCATION	313,341	307,809	(5,532)	308,417

See auditors' report.

MADISON SCHOOL DISTRICT

GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2012

Instruction continued:	2012 Budget	2012 Actual	Over/(Under) Budget	2011 Actual
Other added needs:				
Salaries	\$ 365,915	\$ 360,661	\$ (5,254)	\$ 312,529
Benefits	157,871	153,547	(4,324)	124,771
Purchased services	225	539	314	-
Supplies and materials	5,550	6,186	636	3,249
TOTAL OTHER ADDED NEEDS	529,561	520,933	(8,628)	440,549
TOTAL ADDED NEEDS	2,401,730	2,377,512	(24,218)	2,104,303
TOTAL INSTRUCTION	10,365,628	10,296,847	(68,781)	9,905,431
Community Services:				
Salaries	45,169	45,076	(93)	45,481
Benefits	14,360	12,340	(2,020)	10,985
Purchased services	149	149	-	-
Supplies and materials	2,640	2,628	(12)	2,102
TOTAL COMMUNITY SERVICES	62,318	60,193	(2,125)	58,568
Supporting Services:				
Pupil Services:				
Salaries	165,821	164,956	(865)	164,900
Benefits	71,357	63,614	(7,743)	60,463
Purchased services	240	229	(11)	115
Supplies and materials	800	770	(30)	9,748
Capital outlay	-	-	-	224
TOTAL PUPIL SERVICES	238,218	229,569	(8,649)	235,450
Instructional staff:				
Salaries	65,031	65,031	-	63,885
Benefits	18,849	17,657	(1,192)	25,574
Purchased services	7,753	7,721	(32)	465
Supplies and materials	6,445	6,350	(95)	3,750
Capital outlay	100	60	(40)	10,891
TOTAL INSTRUCTIONAL STAFF	98,178	96,819	(1,359)	104,565
General Administration:				
Salaries	280,946	281,101	155	294,192
Benefits	199,421	195,357	(4,064)	134,729
Purchased services	90,934	89,659	(1,275)	96,845
Supplies and materials	108,773	111,350	2,577	16,334
Capital outlay	924	924	-	4,377
TOTAL GENERAL ADMINISTRATION	680,998	678,391	(2,607)	546,477
School Administration:				
Salaries	582,493	582,377	(116)	573,668
Benefits	287,467	279,736	(7,731)	232,212
Purchased services	4,837	4,819	(18)	10,007
Supplies and materials	8,707	7,385	(1,322)	12,756
Capital outlay	1,014	1,014	-	718
TOTAL SCHOOL ADMINISTRATION	884,518	875,331	(9,187)	829,361

See auditors' report.

MADISON SCHOOL DISTRICT

GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL Year Ended June 30, 2012

	2012 Budget	2012 Actual	Over (Under) Budget	2011 Actual
Supporting Services continued:				
Operation and maintenance of plant:				
Salaries	\$ 328,688	\$ 331,528	\$ 2,840	\$ 308,240
Benefits	215,234	214,741	(493)	196,319
Purchased services	251,323	261,968	10,645	285,410
Supplies and materials	44,200	43,427	(773)	42,560
Capital outlay	137,200	137,128	(72)	343,544
TOTAL OPERATION AND MAINTENANCE OF PLANT	976,645	988,792	12,147	1,176,073
Pupil Transportation Services				
Salaries	145,320	144,496	(824)	140,032
Benefits	49,701	46,041	(3,660)	40,104
Purchased services	17,950	17,877	(73)	24,741
Supplies and materials	60,925	60,822	(103)	57,377
Capital outlay	-	-	-	88,150
Other	70	70	-	145
TOTAL TRANSPORTATION SERVICES	273,966	269,306	(4,660)	350,549
Athletics				
Salaries	92,950	92,927	(23)	107,890
Benefits	28,964	29,176	212	30,296
Purchased services	95,800	95,734	(66)	86,356
Supplies and materials	53,000	62,806	9,806	64,750
Capital outlay	-	2,136	2,136	8,585
TOTAL ATHLETICS	270,714	282,779	12,065	297,877
TOTAL SUPPORTING SERVICES	3,423,237	3,420,987	(2,250)	3,540,352
TOTAL EXPENDITURES	13,851,183	13,778,027	(73,156)	13,504,351
Outgoing Transfers and Other Transactions:				
Fund modification	25,000	25,000	-	-
TOTAL TRANSFERS AND OTHER TRANSACTIONS	25,000	25,000	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 13,876,183	\$ 13,803,027	\$ (73,156)	\$ 13,504,351

See auditors' report.

MADISON SCHOOL DISTRICT

DEBT RETIREMENT FUND COMBINING BALANCE SHEET June 30, 2012

	1998 Debt	Durant Issue	Totals
Assets			
Cash	\$ 15,743	\$ -	\$ 15,743
TOTAL ASSETS	\$ 15,743	\$ -	\$ 15,743
Fund Balance			
Restricted:			
Debt retirement	\$ 15,743	\$ -	\$ 15,743
TOTAL FUND BALANCE	\$ 15,743	\$ -	\$ 15,743

See auditors' report.

MADISON SCHOOL DISTRICT

DEBT RETIREMENT FUND COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES Year ended June 30, 2012

	1998 Debt	Durant Issue	Totals
Revenues			
Local Sources:			
Property tax levy	\$ 268,282	\$ -	\$ 268,282
Earnings on investments	25	-	25
State Sources:			
State aid restricted	-	59,968	59,968
TOTAL REVENUES	268,307	59,968	328,275
Expenditures			
Debt Service:			
Redemption of principal	275,000	44,282	319,282
Interest on debt	139,302	15,686	154,988
Other	450	-	450
TOTAL EXPENDITURES	414,752	59,968	474,720
Excess (Deficiency) of Revenues Over Expenditures	(146,445)	-	(146,445)
Other financing sources (uses):			
Fund Modification	110,000	-	110,000
TOTAL OTHER FINANCING SOURCES	110,000	-	110,000
Net Change In Fund Balances	(36,445)	-	(36,445)
Fund Balance - July 1, 2011	52,188	-	52,188
Fund Balance - June 30. 2012	\$ 15,743	\$ -	\$ 15,743

See auditors' report.

MADISON SCHOOL DISTRICT

CAPITAL PROJECTS FUND BALANCE SHEET June 30, 2012

Assets		
Cash		\$ 3,437,737
TOTAL ASSETS		\$ 3,437,737
Liabilities and Fund Balances		
Liabilities		
Accounts Payable		\$ 68,700
TOTAL LIABILITIES		68,700
Fund Balance		
Restricted:		
Building Construction		3,369,037
TOTAL FUND BALANCE		3,369,037
TOTAL LIABILITIES AND FUND BALANCE		\$ 3,437,737

See auditors' report.

MADISON SCHOOL DISTRICT

CAPITAL PROJECTS FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL Year Ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
Local Sources:			
Earnings on investments	\$ <u>22,632</u>	\$ <u>27,802</u>	\$ <u>5,170</u>
TOTAL REVENUES	<u>22,632</u>	<u>27,802</u>	<u>5,170</u>
Expenditures			
Building construction	<u>81,390</u>	<u>150,090</u>	<u>68,700</u>
TOTAL EXPENDITURES	<u>81,390</u>	<u>150,090</u>	<u>68,700</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(58,758)</u>	<u>(122,288)</u>	<u>(63,530)</u>
Fund Balance - July 1, 2011	<u>3,491,325</u>	<u>3,491,325</u>	<u>-</u>
Fund Balance - June 30, 2012	\$ <u><u>3,432,567</u></u>	\$ <u><u>3,369,037</u></u>	\$ <u><u>(63,530)</u></u>

See auditors' report.

MADISON SCHOOL DISTRICT

SINKING FUND BALANCE SHEET June 30, 2012

Assets		
Cash		\$ 10,117
Due from other funds		<u>121</u>
TOTAL ASSETS		\$ <u>10,238</u>
Fund Balance		
Restricted:		
Repairs/renovations		\$ <u>10,238</u>
TOTAL FUND BALANCE		\$ <u>10,238</u>

See auditors' report.

MADISON SCHOOL DISTRICT**SINKING FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2012**

	Budget	Actual	Over (Under) Budget
Revenues			
Local Sources:			
Property tax levy	\$ 175,792	\$ 175,912	\$ 120
Donations	2,307	2,307	-
Earnings on investments	441	513	72
TOTAL REVENUES	178,540	178,732	192
Expenditures			
Repairs/renovations	440,490	440,490	-
TOTAL EXPENDITURES	440,490	440,490	-
Excess (Deficiency) of Revenues Over Expenditures	(261,950)	(261,758)	192
Other financing sources (uses):			
Fund Modification	(85,000)	(85,000)	-
TOTAL OTHER FINANCING SOURCES	(85,000)	(85,000)	-
Net Change in Fund Balance	(346,950)	(346,758)	192
Fund Balance - July 1, 2011	356,996	356,996	-
Fund Balance - June 30, 2012	\$ 10,046	\$ 10,238	\$ 192

See auditors' report.

MADISON SCHOOL DISTRICT

TRUST AND AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES June 30, 2012

	GROUPS JULY 1, 2011	ADDITIONS	DEDUCTIONS	GROUPS JUNE 30, 2012
After Prom	\$ 438.55	\$ 4,114.95	\$ 4,863.73	\$ (310.23)
Athletic Boosters	3,988.33	26,392.33	23,672.80	6,707.86
Band Boosters	5,681.06	11,303.45	9,320.25	7,664.26
Baseball	367.05	-	-	367.05
Boys Basketball	217.55	-	99.95	117.60
Checking - Interest	4,553.76	701.52	344.96	4,910.32
Cheerleaders	665.31	1,596.85	1,353.67	908.49
Class of:				
2011	1,122.61	-	1,122.61	-
2012	1,112.00	4,073.10	5,185.10	-
2013	1,841.63	544.00	1,086.04	1,299.59
2014	986.78	-	-	986.78
2015	1,200.00	361.00	316.67	1,244.33
Community Rewards	4,245.85	230.92	-	4,476.77
Drama Account	656.43	-	-	656.43
Elementary Earth Club	-	941.49	777.00	164.49
Elementary Fund Raising	8,518.52	58,187.07	61,231.78	5,473.81
Elementary Library	86.44	662.60	227.97	521.07
Elementary Student Council	158.20	-	29.99	128.21
Fan	12,939.79	18,106.07	8,435.43	22,610.43
Fifth Grade Camp	814.71	24,870.55	23,730.98	1,954.28
Fifth Grade Room	190.31	983.75	1,020.00	154.06
Football	7,320.25	5,311.86	6,127.86	6,504.25
Girls Basketball	441.54	3,447.95	3,326.00	563.49
H.S. Library Account	707.36	3,512.51	3,659.62	560.25
H.S. Student Council	936.88	1,325.50	605.68	1,656.70
Interact Club	122.57	2,049.46	1,859.76	312.27
Junior Achievement	202.50	-	-	202.50
Lenawee Child	181.24	188.78	260.14	109.88
Locker Account	8,745.49	12,944.00	14,115.11	7,574.38
MCSSC	2,812.53	810.00	1,366.57	2,255.96
Madison EAC	43.49	-	43.49	-
Madison Football Club	1,420.68	3,430.00	3,240.00	1,610.68
Madison School Store	3,003.49	-	-	3,003.49
May Madness	358.34	3,317.83	2,843.61	832.56
M.S. Student Activity	2,410.31	14,803.30	13,755.74	3,457.87
M.S. Student Council	4,840.35	1,461.65	100.00	6,202.00
Musical Theatre	731.09	7,198.17	7,265.20	664.06
National Honor Society	333.94	480.00	428.88	385.06
P.A.T.T.	8,587.12	34,823.99	33,317.66	10,093.45
P.E.A.C.E	302.31	-	-	302.31
Pop Fund	6,847.12	493.92	1,520.93	5,820.11
Relay For Life	1,666.37	527.00	452.00	1,741.37
Savings Account Interest	4,582.80	36.72	-	4,619.52
Scholarship	16,549.50	2,851.75	1,000.00	18,401.25
Softball	839.59	185.50	-	1,025.09
Special Education - Elementary	38.88	-	-	38.88
Special Education - H.S./M.S.	1,300.48	-	334.48	966.00
Strength & Conditioning	6,337.90	1,116.50	1,058.60	6,395.80
Student Activities	2,498.27	8,122.01	10,001.44	618.84
Therapy Dog	-	2,930.00	2,930.00	-
Track	7,210.13	12,561.00	13,783.50	5,987.63
Varsity Volleyball	328.15	3,402.19	3,676.84	53.50
Washington DC	1,367.74	22,959.76	22,464.13	1,863.37
Wrestling	1,676.90	-	-	1,676.90
Wrestling Club	5,858.26	5,462.70	8,752.37	2,568.59
Yearbook	4,891.90	2,240.45	5,952.67	1,179.68
TOTAL	\$ 155,280.35	\$ 311,064.15	\$ 307,061.21	\$ 159,283.29

See auditors' report

MADISON SCHOOL DISTRICT

PROPERTY TAX DATA Year Ended June 30, 2012

	Unpaid at July 1, 2011	Tax	Collections/ Adjustments	Unpaid (Deferred) at June 30, 2012
General Fund	\$ -	\$ 2,506,174	\$ 2,506,174	\$ -
Sinking Fund	-	178,732	178,732	-
Debt Retirement Funds	-	268,307	268,307	-
TOTAL	\$ -	\$ 2,953,213	\$ 2,953,213	\$ -

Other Information

Taxable value of property assessed in the Madison School District

	2012			
	Homestead	Industrial PP	Commercial PP	Non-homestead
Municipality:				
Madison	\$ 43,530,889	\$ 7,672,900	\$ 6,830,300	\$ 60,540,069
Adrian City	6,225,306	1,619,900	6,107,700	44,468,422
Palmyra	2,959,455	-	1,153,300	2,562,302
Adrian	143,807	-	22,400	1,260,837
Total	\$ 52,859,457	\$ 9,292,800	\$ 14,113,700	\$ 108,831,630

Tax Levy (Mills):

Debt Retirement Funds	1.4500	1.4500
Sinking Fund	0.9626	0.9626
General Fund	18.0000	18.0000
Total tax levy	20.4126	20.4126

Blended official student enrollment 1,506.94

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 activities, each major fund, and the aggregate remaining fund information of the Madison School District as of and for the year ended June 30, 2012, which collectively comprise the Madison School District's basic financial statements and have issued our report thereon dated September 12, 2012. 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

The management of Madison School District is responsible for establishing and maintaining an effective 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 opinions 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 previously. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Corrective Action Responses, referenced as 12-01 and 12-02, 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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters that we have reported to the management of the Madison School District in a separate letter dated September 12, 2012.

Madison School District's response to the findings identified in our audit is 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 it.

This report is intended solely for the information of the board of trustees, school district management, federal awarding agencies, and pass-through entities 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 12, 2012

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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 Madison School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Madison School District's major federal programs for the year ended June 30, 2012. 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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 in the accompanying Schedule of Findings and Corrective Action Responses as items 12-01 and 12-02 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 the requirements that could have a direct and material effect on a major federal program to determine the 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 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 that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Corrective Action Responses as items 12-01 and 12-02 on pages 51-53. 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, federal awarding agencies, and pass-through entities 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 12, 2012

MADISON SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2012

Federal Grantor Pass Through Grantor Program Title/Grant Number	CFDA Number	Approved Awards Amount	Accrued or (Deferred) Revenue July 1, 2011	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts	Accrued or (Deferred) Revenue June 30, 2012	Adjustments Debits (Credits)
U.S. Department of Education:								
Passed through Michigan Department of Education								
Title I, Part A 111530 1011	84.010	\$ 191,622	\$ 179,618	\$ 179,618	\$ -	\$ 179,618	\$ -	\$ -
Title I, Part A 121530 1112	84.010	198,655	-	-	198,655	-	198,655	-
ARRA Title I, Part A Carryover 111535 1011	84.389	59,532	59,532	59,532	-	59,532	-	-
Title II, Part A, Teacher/Principal Training 110520 1011	84.367	74,573	57,602	57,602	-	57,602	-	-
Title II, Part A, Teacher/Principal Training 120520 1112	84.367	65,083	-	-	61,634	-	61,634	-
Title VI, Part B, Rural and Low-Income Grant 120660 1112	84.358 B	29,944	-	-	29,944	-	29,944	-
Education Jobs Fund 112545 1011	84.410	238,075	238,075	238,075	-	238,075	-	-
Education Jobs Fund 112545 1112	84.410	17,985	-	-	17,985	-	17,985	-
ARRA Education Stabilization Fund 112525 1011	84.394	167,625	167,625	167,625	-	167,625	-	-
Total passed through Michigan Department of Education		1,043,094	702,452	702,452	308,218	702,452	308,218	-
Passed through I.S.D.								
ARRA Special Education IDEA	84.391 A	170,643	18,004	18,004	-	18,004	-	-
Title II, Part B Mathematics and Science Partnerships	84.366 B	2,590	-	-	2,590	2,590	-	-
Medicaid Outreach	93.780	2,504	-	-	2,504	2,504	-	-
Total passed through I.S.D.		175,737	18,004	18,004	5,094	23,098	-	-
Total U.S. Department of Education		1,218,831	720,456	720,456	313,312	725,550	308,218	-
U.S. Department of Agriculture:								
Passed through U.S. Department of Agriculture								
Child Nutrition Cluster - Cash Assistance								
School Breakfast Program	10.553	144,240	-	-	144,240	144,240	-	-
National School Lunch Program	10.555	421,068	-	-	421,068	421,068	-	-
Total Cash Assistance		565,308	-	-	565,308	565,308	-	-
Child Nutrition Cluster - Non-Cash Assistance								
Commodities - Entitlement	10.555	42,092	-	-	42,092	42,092	-	-
Commodities - Bonus	10.555	3,852	-	-	3,852	3,852	-	-
Total - Non-Cash Assistance		45,944	-	-	45,944	45,944	-	-
Total Child Nutrition Cluster		611,252	-	-	611,252	611,252	-	-
Total Passed Through U.S. Department of Agriculture		611,252	-	-	611,252	611,252	-	-
Total U.S. Department of Agriculture		611,252	-	-	611,252	611,252	-	-
Total Federal Financial Assistance		\$ 1,830,083	\$ 720,456	\$ 720,456	\$ 924,564	\$ 1,336,802	\$ 308,218	\$ -

Notes:

1. See notes to financial statements for significant accounting policies and procedures.
2. The Cash Management Grant Auditor Report was used in preparation of this schedule.
3. The value of the noncash assistance received was determined in accordance with the provisions of OMB Circular A-133.

See auditors' report

MADISON SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND CORRECTIVE ACTION RESPONSES

June 30, 2012

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, 2012 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: Child Nutrition Cluster (CFDA 10.553 and CFDA 10.555).

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

12-01. 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.

12-02. Finding

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

MADISON SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND CORRECTIVE ACTION RESPONSES

June 30, 2012

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

12-02. 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

U.S. Department of Agriculture

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

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

Criteria: Eligibility guidelines provided by the U.S. Department of Agriculture determine the level of service based on the household income.

Effect of Condition: The cost difference between the two levels of service may be disallowed.

Population and sample size: Of 974 family applications, a sample of 4 was selected for verification. The test resulted in no questioned costs due to the immaterial amount.

Cause of Condition: Procedures are in place for supervisory review of eligibility determinations before assistance is authorized, but the error in calculating household income was not discovered.

Recommendation: The calculation of household income should be verified by supervisory personnel prior to approval of free or reduced priced meals.

SECTION 4: SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Financial Statement Findings

- 11-01. 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.

- 11-02 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.

Federal Award Program Findings

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

Madison School Annual Administrative Evaluation

BUILDING:

DATE:

NAME OF EVALUATOR:

NAME OF EMPLOYEE
BEING EVALUATED:

RATING SCALE:	INEFFECTIVE (0 point)	MINIMALLY EFFECTIVE (1 points)	EFFECTIVE (2 points)	HIGHLY EFFECTIVE (3 points)	NOT OBSERVED (NA)	TOTAL POINTS
NOTE: Click on the gray colored box of the desired rating for each item of evaluation and then type an "x" in the box and press the 'ENTER' key. The points will automatically score and provide the overall rating grade at the end of the evaluation. You may leave any colored box blank or type "x" in the NA box if it does not apply.						

TOTAL EVALUATION SCORE WEIGHTING BY CATEGORY ARE/

1. PERFORMANCE EVALUATION = DOMAIN I, II, III, & IV	55%
2. EVIDENCE OF STUDENT GROWTH	34%
3. ATTENDANCE	11%
Total	100%

1. PERFORMANCE EVALUATION

DOMAIN 1: LEADERSHIP AND PROFESSIONAL RESPONSIBILITIES

Component	INEFFECTIVE	MINIMALLY EFFECTIVE	EFFECTIVE	HIGHLY EFFECTIVE	NA	
1 a: Fosters the success of others by demonstrating integrity, fairness, ethical behavior, and commitment to professional growth.	Is limited in fostering success and demonstrates a lack of integrity, fairness, ethical behavior, and commitment to professional growth.	Is adequate in fostering success by occasionally demonstrating integrity, fairness, ethical behavior, and commitment to professional growth.	Is capable in fostering success by regularly demonstrating integrity, fairness, ethical behavior, and commitment to professional growth.	Is exceptional in fostering success by consistently demonstrating integrity, fairness, ethical behavior, and commitment to professional growth.		
<i>Evidence</i>						

1b: Accepts administrative decisions and works enthusiastically toward achieving goals even when they do not conform to personal opinions.	Rarely accepts administrative decisions and is unwilling to work toward achieving goals.	At times accepts administrative decisions and is slow to work toward achieving goals.	Ordinarily accepts administrative decisions and is earnest in working toward achieving goals.	Continually accepts administrative decisions and is enthusiastic in working toward achieving goals.		
<i>Evidence</i>						

1c: Ensures teacher and pupil attendance, in addition to demonstrating positive impact on improving, or at least maintaining, the rate of successful graduation.	Is ineffectual in ensuring teacher and pupil attendance, and fails to demonstrate a positive impact on the graduation rate.	Is minimally effectual in ensuring teacher and pupil attendance, and sometimes demonstrates a positive impact on the graduation rate.	Is effectual in ensuring teacher and pupil attendance, and customarily demonstrates a positive impact on the graduation rate.	Is highly effectual in ensuring teacher and pupil attendance, and always demonstrates a positive impact on the graduation rate.		
<i>Evidence</i>						

1d: Fosters excellence in self and others by facilitating the development, communication, and implementation of the building and school district School Improvement Plan.	Does not foster excellence and infrequently facilitates the development, communication, and implementation of the building and school district School Improvement Plan.	Is fair in fostering excellence by inconsistently facilitating the development, communication, and implementation of the School Improvement Plan.	Is sufficient in fostering excellence by regularly facilitating the development, communication, and implementation of the School Improvement Plan.	Is excellent in fostering excellence by perpetually facilitating the development, communication, and implementation of the School Improvement Plan.		
<i>Evidence</i>						

1e: Willing to make decisions which may be unpopular, yet be best for the overall program.	Does not make decisions that are best for overall programming.	Makes decisions from time to time that are best for overall programming.	Commonly makes decisions that are best for overall programming.	Invariably makes decisions that are best for overall programming.		
<i>Evidence</i>						

1f: Exerts leadership and assists in developing philosophy, policy, and curriculum as the school or program operates within the framework of Madison's goals and objectives.	Is insufficient in exerting leadership and assists sporadically in developing philosophy, policy, and curriculum.	Is sufficient in exerting leadership and assists randomly in developing philosophy, policy, and curriculum.	Is competent in exerting leadership and assists periodically in developing philosophy, policy, and curriculum.	Is distinct in exerting leadership and assists tirelessly in developing philosophy, policy, and curriculum.		
<i>Evidence</i>						

DOMAIN 2: STAKEHOLDER RELATIONSHIPS

2a: Accepts and welcomes appropriate verbal and written feedback from all stakeholders. Effectively returns communication to all stakeholders in a timely manner.	Seldom accepts and welcomes appropriate and timely feedback, and meagerly returns communication to all stakeholders.	Inconsistently accepts and welcomes appropriate and timely feedback, and partially returns communication to all stakeholders.	Regularly accepts and welcomes appropriate and timely feedback, and ably returns communication to all stakeholders.	Consistently accepts and welcomes appropriate and timely feedback, and proficiently returns communication to all stakeholders.		
Evidence						
2b: Promotes constructive relationships between the district and the community.	Infrequently promotes constructive relationships between the district and the community.	Inconsistently promotes constructive relationships between the district and the community.	Ordinarily promotes constructive relationships between the district and the community.	Continually promotes constructive relationships between the district and the community.		
Evidence						
2c: Promotes and participates in community partnerships and outreach.	Fails to promote and participate in community partnerships and outreach.	Sometimes promotes and participates in community partnerships and outreach.	Customarily promotes and participates in community partnerships and outreach.	Always promotes and participates in community partnerships and outreach.		
Evidence						
2d: Professionally ethical in all relationships and encourages it in others.	Professionally ethical in few relationships and is unwilling to encourage it in others.	Professionally ethical in some relationships and is slow to encourage it in others.	Professionally ethical in many relationships and is active to encourage it in others.	Professionally ethical in all relationships and is enthusiastic to encourage it in others.		
Evidence						
2e: Builds rapport, bolsters others' abilities through feedback and guidance, and encourages staff to approach him/her on matters of concern.	Is ineffectual in building rapport, obstructs others' abilities by not providing feedback and guidance, and infrequently encourages staff to approach him/her on matters of concern.	Is minimally effectual in building rapport, hinders others' abilities by not often providing feedback and guidance, and irregularly encourages staff to approach him/her on matters of concern.	Is effectual in building rapport, sustains others' abilities by often providing feedback and guidance, and regularly encourages staff to approach him/her on matters of concern.	Is highly effectual in building rapport, reinforces others' abilities by perpetually providing feedback and guidance, and constantly encourages staff to approach him/her on matters of concern.		
Evidence						

DOMAIN 3: CURRICULUM AND INSTRUCTION

3a: Relates curricular programming to the adopted goals and objectives of the school district.	Sporadically relates age appropriate/grade appropriate curricular programming to the adopted goals and objectives of the school district.	On occasion, relates age appropriate/grade appropriate curricular programming to the adopted goals and objectives of the school district.	Usually relates age appropriate/grade appropriate curricular programming to the adopted goals and objectives of the school district.	Frequently relates age appropriate/grade appropriate curricular programming to the adopted goals and objectives of the school district.		-
Evidence						
3b: Demonstrates knowledge of and facilitates effective and instructional practices.	Is limited in demonstrating knowledge of and facilitating effective and instructional practices.	Is adequate in demonstrating knowledge of and facilitating effective and instructional practices.	Is capable in demonstrating knowledge of and facilitating effective and instructional practices.	Is exceptional in demonstrating knowledge of and facilitating effective and instructional practices.		-
Evidence						
3c: Utilizes a variety of reliable data sources to make informed decisions that enhance student outcomes.	Utilizes no reliable data sources to make informed decisions that enhance student outcomes.	Utilizes little reliable data sources to make informed decisions that enhance student outcomes.	Utilizes some reliable data sources to make informed decisions that enhance student outcomes.	Utilizes many reliable data sources to make informed decisions that enhance student outcomes.		-
Evidence						
3d: Reviews programs and services at least annually to assess how well they meet the needs of stakeholders.	Never reviews programs and services to assess how well they meet the needs of stakeholders.	Reviews some programs and services to assess how well they meet the needs of stakeholders.	Reviews most programs and services to assess how well they meet the needs of stakeholders.	Reviews all programs and services to assess how well they meet the needs of stakeholders.		-
Evidence						
3e: Plans, implements, and evaluates programs and services that effectively increase student outcomes.	Seldom plans, implements, and evaluates programs and services that effectively increase student outcomes.	Occasionally plans, implements, and evaluates programs and services that effectively increase student outcomes.	Regularly plans, implements, and evaluates programs and services that effectively increase student outcomes.	Consistently plans, implements, and evaluates programs and services that effectively increase student outcomes.		-
Evidence						

DOMAIN 4: EVALUATION AND SUPERVISION OF PERSONNEL

4a: Makes recommendations for employment and other personnel decisions consistent with the best interest of the district.	Is ineffective in making recommendations for employment and other personnel decisions.	Is limited in making recommendations for employment and other personnel decisions.	Is capable in making recommendations for employment and other personnel decisions.	Is exceptional in making recommendations for employment and other personnel decisions.		
<i>Evidence</i>						-
4b: Ensures that all staff are evaluated annually and provided for appropriate orientation, follow-up training, and mentoring of staff.	Annually evaluates few staff including Special Education staff. Based on final evaluation rating, fails to provide appropriate orientation, follow-up training, and mentoring of staff.	Annually evaluates most staff including Special Education staff. Based on final evaluation rating, sometimes provides appropriate orientation, follow-up training, and mentoring of staff.	Annually evaluates all staff including Special Education staff. Based on final evaluation rating, periodically provides appropriate orientation, follow-up training, and mentoring of staff.	Annually evaluates all staff including Special Education staff. Based on final evaluation rating, constantly provides appropriate orientation, follow-up training, and mentoring of staff.		
<i>Evidence</i>						-
4c: Shares expectations for staff performance and responsibilities.	Is inadequate in sharing expectations for staff performance and responsibilities.	Is fair in sharing expectations for staff performance and responsibilities.	Is sufficient in sharing expectations for staff performance and responsibilities.	Is excellent in sharing expectations for staff performance and responsibilities.		
<i>Evidence</i>						-
4d: Establishes a remediation process that offers resources for improvement of performance.	Does not establish a remediation process that offers resources for improvement of performance.	Establish a remediation process but offers no resources for improvement of performance.	Establishes a remediation process that offers limited resources for improvement of performance.	Establishes a remediation process that offers a variety of resources for improvement of performance.		
<i>Evidence</i>						-
4e: Promotes professional growth opportunities.	Never promotes professional growth opportunities.	Promotes few and infrequent professional growth opportunities.	Promotes fundamental professional growth opportunities.	Promotes advanced professional growth opportunities.		
<i>Evidence</i>						-

4f: Provides support and resources that result in increased student achievement/staff performance.	Provides little/no support and/or resources that result in increased student achievement/staff performance.	Provides intermittent support and resources that result in increased student achievement/staff performance.	Provides regular support and resources that result in increased student achievement/staff performance.	Provides considerable support and resources that result in increased student achievement/staff performance.		
Evidence						

NOTE: Click on the yellow shaded box in each of the Student Growth CATEGORY columns titled "Select Measurement Instrument" and a drop down arrow will appear. Select the desired instrument and press the "ENTER" key. You may leave any gray shaded box blank or type n/a if it does not apply.

2. EVIDENCE OF STUDENT GROWTH

LOCAL ASSESSMENT 1	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
(Select measurement Instrument)						
Evidence						

LOCAL ASSESSMENT 2	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
(Select measurement Instrument)						
Evidence						

LOCAL ASSESSMENT 3	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
(Select measurement Instrument)						
Evidence	(Click the gray shaded box to the left and type your <i>Evidence</i> message here)					

STATE ASSESSMENT 1	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
	(Select measurement instrument)					
	Evidence (Click the gray shaded box to the left and type your Evidence message here)					

STATE ASSESSMENT 2	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
	(Select measurement instrument)					
	Evidence (Click the gray shaded box to the left and type your Evidence message here)					

STATE ASSESSMENT 3	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
	(Select measurement instrument)					
	Evidence (Click the gray shaded box to the left and type your Evidence message here)					

DOMAIN 7: NATIONAL STUDENT GROWTH MEASUREMENT INSTRUMENTS

NATIONAL ASSESSMENT 1	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
	(Select measurement instrument)	-	-	-	-	-
	Evidence	(Click the gray shaded box to the left and type your <i>Evidence</i> message here)				

NATIONAL ASSESSMENT 2	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
	(Select measurement instrument)	-	-	-	-	-
	Evidence	(Click the gray shaded box to the left and type your <i>Evidence</i> message here)				

NATIONAL ASSESSMENT 3	Administrator shows no demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows some demonstration of having a direct impact on student growth according to the objective results of this assessment instrument.	Administrator shows clear and indisputable demonstration of having a direct impact on student growth, that is evident according to the objective results of this assessment instrument.	Administrator shows mastery and demonstrates significant and indisputable evidence of having a direct impact on student growth, according to the objective results of this assessment instrument.		
	(Select measurement instrument)	-	-	-	-	-
	Evidence	(Click the gray shaded box to the left and type your <i>Evidence</i> message here)				

3. ATTENDANCE

ATTENDANCE	
Madison School District believes that employee attendance impacts student achievement. To that end, points will be awarded for employee attendance to create an atmosphere and culture where perfect attendance (employee is not absent any work days) or outstanding attendance (employee is absent only up to 3 contractual personal business/sick days) is the norm. Absences that count towards FMLA, bereavement, and/or jury duty will not count towards these limits.	

Days Absent	Points	Total
0	20	
1	18	
2	16	
3	14	
4	12	
5	10	
6	8	
7	6	
8	4	
9	2	
10+	0	
ATTENDANCE POINTS		0

TEACHER EFFECTIVENESS SUMMATIVE RATING	
1. PERFORMANCE EVALUATION RUBRIC	0.00
2. EVIDENCE OF STUDENT GROWTH	0.00
3. ATTENDANCE	0
TOTAL POINTS	-

RATING SCALE FOR OVERALL EVALUATION			
0 - 58	=	INEFFECTIVE	
59 - 66	=	MINIMALLY EFFECTIVE	
67 - 82	=	EFFECTIVE	
83 - 100	=	HIGHLY EFFECTIVE	

Number of "Ineffective" Ratings: 0

Evaluator's Signature: _____ Date: _____

Educator's Signature: _____ Date: _____

By signing above, I acknowledge that I have reviewed and understand the results of this annual evaluation report.

cc: Personnel file

Jill Myers

From: Jim Hartley
Sent: Monday, October 08, 2012 8:22 AM
To: Jill Myers
Subject: Jill, please include this info in the next Bd packet.



Oxford Foundation-Michigan

- [Oxford Foundation](#)
 - [Activities and Programs](#)
- [School Aid Act Background](#)
- [School Aid Act History and Shortcomings](#)
- [Education Finance Project Elements](#)
- [Education Finance Process](#)
- [Michigan Education Finance Project](#)
- [Community Engagement](#)
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Disaggregating High School Education

An Approach to Implementing “Any Time, Any Place, Any Way, Any Pace”

Scope of Paper

This Paper seeks to outline the elements of changes in Michigan’s traditional public school model necessary to fully implement Governor Rick Snyder’s “Any Time, Any Place, Any Way, Any Pace” proposals for public education.

Under this analysis, the elements of a high school diploma will be identified and disaggregated in order to explore ways the complete education process can be delivered through multiple public education providers in an effective way.

For discussion purposes, the Paper focuses only on high school and access to post secondary education. It does not deal with K-12 education.

Governor Snyder's Vision for Public Education

This Paper seeks to execute on comments included in Gov. Snyder's 2011 Education Reform Message ("Message"):

- *Our education system must position our children to **compete globally** in a knowledge-based economy.*
- *I am proposing a new —**Any Time, Any Place, Any Way, Any Pace** public school learning model.*
- *Michigan's education system has revolved around a static approach to education delivery that can be at odds with **individual learning styles**.*
- ***Performance-based funding** rather than seat time requirements.*
- *Michigan's state foundation allowance should not be exclusively tied to the school district a child attends. Instead, **funding needs to follow the student**.*
- *Eliminate barriers to true choice in education and give parents and students the **flexibility to employ education programming** that ensures their future success.*

In addition to his Message, the Governor has also encouraged these concepts:

- *The Primary objective of public education should be **career readiness**: an individual is prepared to move into the career in a sustainable fashion.*
- *The education system must provide **seamless transitions**: the ability to move seamlessly between early childhood, K-12, and post-secondary education.*
- *For each student, the goal should be **achieving competencies**: recognize achievement and growth on an individual student basis.*
- ***Recognition of results**: in the process of recognition and payment to education providers.*

What Does "Any Time, Any Place, Any Way, Any Pace" Mean?

While public schools have adopted many innovative techniques in recent years, there is a basic public school model that can be used to compare a model with the "anys:"

Any...	"Traditional" School	21 st Century Education
Time	<ul style="list-style-type: none"> 7:30 AM to 3:30 PM 9 months/year 13 years 	<ul style="list-style-type: none"> 24 hours/day 7 days a week 12 months/year 14 or less years
Place	<ul style="list-style-type: none"> Public school building Home work Field trips 	<ul style="list-style-type: none"> Any place where learning can occur
Way	<ul style="list-style-type: none"> "Teaching" by teachers through various instructional methods 900 sq. ft. box (class room) Seats for 15-45 pupils Certificated Teacher in front with blackboard Some labs, music rooms, gymnasium, etc. Increasingly, computers 	<ul style="list-style-type: none"> Traditional teaching Plus: Digital intensive processes Computer assisted learning "Flipped" classes Online and distance learning Adjunct instructors
Pace	<ul style="list-style-type: none"> 1080 hours per year for 12 years 	<ul style="list-style-type: none"> At the pace that best serves the pupil; faster or slower than the "traditional" pace

The 5 Elements of Public Education

As part of its project to draft a new public education finance act of 2013 to replace Michigan's School Aid Act of 1979, the Oxford Foundation has used the following chart of the elements of public education in its meetings with education groups:

Five Elements of Public Education								
<i>"Schools and the means of education shall forever be encouraged."</i> Michigan Constitution of 1963								
Intellectual Content	←	Transmitters	←	Government Instrumentalities	←	Regulations	←	\$
Facts Values Knowledge Skills		Teachers Teacher aides Text Books Online Content		School Districts Charter School Corporations State Universities Comm. Colleges		Const/laws/regs School policies Parents choices Society norms		Taxes
↓								
PUPILS								
"Outcomes"	→	Societal Benefits	→	State Goals				
Mastery Values Socialization Care & custody Credits Credentials "Football"		Educated citizenry Democratic values College ready Career ready		Robust economy Productive jobs Stable society and culture				

Using this model in the disaggregation analysis, it is possible to break the high school education process down into elements:

Money: Under Michigan's system of "free public elementary and secondary schools," all the money for education comes from government, either state government or local property taxes or from the federal

government. For post-secondary education, however, the sources of payment include more private funds and no obligation on the government to pay the full cost.

Regulations: Public education in Michigan is a highly regulated industry with most of the regulations emanating from the state. While there is a general belief in “local control” of public schools, it is state law and state regulations, plus state control over the \$1 billion+ federal funds that actually control.

Michigan’s complex education regulatory regime generally covers all education providers. Even charter schools in Michigan do not operate under any significantly reduced regulations.

Since public education is a state regulated and largely state funded process, the state has the power to disaggregate the high school education process and, as the Governor proposes, “eliminate barriers to true choice in education and give parents and students the flexibility to employ education programming that ensures their future success.”

Government Instrumentalities

Michigan’s public K-12 education system is constitutionally mandated to be under the direction and control of government instrumentalities as authorized or established by the legislature. The Legislature has had the task of defining the form and the institutional structure through which public education is delivered in Michigan since the time Michigan became a state. Under the *Parochiaid* decision upholding Michigan’s charter school law, the Michigan Supreme Court only required that to be a public school, the school must be under the “ultimate and immediate control of the state and its agents.”

For purposes of government funding through the constitutionally established and funded school aid fund, the money must be paid through entities called “school districts,” as defined by the legislature.

Under this legal structure, there are many types of entities authorized to provide aspects of a high school education to Michigan Students, including:

- District schools
- Intermediate district schools
- Special education center programs
- Charter school corporations (public school academies, schools of excellence, urban high school academies, strict discipline academies)
- Cyber school corporations
- State-run schools such as the school for the deaf
- Prison schools
- State Public Universities
- Community Colleges
- The Michigan Virtual School, a private organization, acting through public schools
- Private education providers, acting through and under the control of public school authorities (individual teachers, education management organizations, private special education providers, etc.)

Transmitters

The concept of “transmitter” is to use a broad term for the people, processes and material that are an essential part of the process we call “education,” viz.:

1. The act or process of imparting or acquiring general knowledge, developing the powers of reasoning and judgment, and generally of preparing oneself or others intellectually for mature life.

2. The act or process of imparting or acquiring particular knowledge or skills, as for a profession.
[<http://dictionary.reference.com/browse/education?s=t>]

Under Michigan law, the state highly regulates and limits the people who are authorized by the state to transmit knowledge in public schools; it generally does not regulate other transmitters such as textbooks, audiovisual material or online courses.

For purposes of this analysis, the following is a partial list of transmitters:

- Certificated teachers
- Certificated administrators
- Teacher aids
- Textbooks and related classroom material
- Online course content
- Individual student research and exploration

Intellectual Content

As the definition quoted above states, education is about “general knowledge, developing the powers of reasoning and judgment, and generally of preparing oneself or others intellectually for mature life.”

Assuming a high school student has basic literacy, numeracy and social skills, the intellectual content of high school should be focusing on transmitting the facts, values, skills to prepare a person for adulthood, including being ready for employment or further education.

Michigan does not leave to local public officials the choice of subjects to teach. It imposes curriculum requirements on all students and teachers. This [Michigan Department of Education website](#) provides:

Michigan’s content standards are a set of learning expectations developed by parents, educators, business leaders and university professors to assist schools in the development of local district curricula. These standards and more detailed learning objectives called benchmarks are contained within the Michigan Curriculum Framework.

In addition, Michigan has recently developed nationally recognized English Language Arts and Mathematics Grade Level Content Expectations (GLCE) providing K-8 educators with meaningful tools to better align what is taught with what is tested in the classroom.

Curriculum and Standards

- Common Core State Standards Initiative
- Curriculum Review Cycle
- How Michigan Curriculum is Developed
- English Language Proficiency K-12 Standards
- Preparing Michigan Students for Work and College Success Research Fact Sheet
- High School Course/Credit Content Expectations and Guidelines
- Michigan Curriculum Framework
- Career/Employability Standards

Elements of a High School Education

Today, a high school diploma is based largely on a single school district providing courses, awarding credits and issuing a credential called a high school diploma. Under a maximum choice approach, a pupil will need a process whereby at least all of the following can occur:

- A pupil and his or her parents can select from a curated list of courses that are appropriate for the pupil and, in the aggregate, will meet the requirements for a state-authorized credential recognized by job providers and institutions of higher education.
- A pupil can access multiple public education providers and take one or more classes from a provider.
- Some public institution maintains the pupil records of mastery or proficiency and credit awards, payment of education funds and aggregates the credits to determine eligibility for credentials.

The following is a preliminary list of elements of a disaggregated 4-year high school experience leading to a recognized diploma under Michigan law:

1. High school course

a. Design

b. Selection

c. Selection of teaching materials

d. Counseling and advising

e. Delivery of course; teaching and instruction

2. Assessment

a. Testing

b. Data

3. Credits

a. Awarding or denying credit for performance, proficiency, mastery, etc.

b. Aggregating credits

4. Records

a. Collecting and aggregating credits

b. Maintaining master records for student

5. Credentials

a. Determining eligibility for credential based on credit history

b. Awarding or denying appropriate credential (high school diploma, GED)

6. Payment

a. Receipt and payment of funds to education providers

7. Facilities

a. Maintaining appropriate facilities (school buildings) or infrastructure (online system)

8. Non-teaching Elements

a. Feeding

b. Safety and security

c. Interscholastic sports

Disaggregation Elements of Present Michigan Law

Michigan's existing School Code of 1979 ("Act") financing model is based on the concept that a Michigan pupil must generally enroll in the district of his or her residence unless either released by the district or eligible under specific exceptions. The primary restrictions are as follows:

MCL §388.1606. ... (4)...The amount of the foundation allowance for a pupil in membership is determined under section 20. In making the calculation of membership, all of the following, as applicable, apply to determining the membership of a district, a public school academy, the education achievement system, or an intermediate district:

(a) Except as otherwise provided in this subsection, and pursuant to subsection (6), a pupil shall be counted in membership in the pupil's educating district or districts. An individual pupil shall not be counted for more than a total of 1.0 full-time equated membership.

(b) If a pupil is educated in a district other than the pupil's district of residence, if the pupil is not being educated as part of a cooperative education program, **if the pupil's district of residence does not give the educating district its approval to count the pupil in membership in the educating district**, and if the pupil is not covered by an exception specified in subsection (6) to the requirement that the educating district must have the approval of the pupil's district of residence to count the pupil in membership, **the pupil shall not be counted in membership in any district.**

(6) "Pupil" means a person in membership in a public school. **A district must have the approval of the pupil's district of residence to count the pupil in membership**, except approval by the pupil's district of residence is not required for any of the following...

But where the exceptions apply, the Act includes, for limited purposes, elements of a disaggregated system, including:

1. The concept of "full-time equated pupils in grades K to 12 actually enrolled..." and related provisions contemplate a pupil attending more than one school simultaneously. Presently, one FTE is based on the number of class hours used to calculate full-time equated memberships, which requires, each district to provide at least 1,098 hours.
2. "A pupil's participation in...an online educational program of the education achievement system or of an achievement school is considered regular daily attendance."

3. “A pupil shall be counted in membership in the pupil’s educating district or districts...” recognizes multiple enrollments.
4. “An individual pupil shall not be counted for more than a total of 1.0 full-time equated membership.”
5. Proration of state aid is provided where a “public school academy or the education achievement system provides instruction for at least 1/2 of the class hours specified....”
6. The Act requires that the “department shall give a uniform interpretation of full-time and part-time memberships.”
7. Where a district a district alternative or disciplinary education program provides instructional placement for a pupil apart from the general school population, it must provide that “credit earned is awarded to the pupil and placed on the pupil’s transcript.”
8. In defining “Pupils in grades K to 12 actually enrolled and in regular daily attendance” the Act defines “class” as “a period of time in 1 day when pupils and a certificated teacher or legally qualified substitute teacher are together and instruction is taking place.”
9. MCL §388.1621b covers tuition and fee support for pupil attending post secondary institution and provides “a district shall use funds received under section 22a or 22b to support the attendance of a district pupil at an eligible post secondary institution under the post secondary enrollment options act...or under the career and technical preparation act....”

Designing an Unbundled High School Model

The purpose of this Paper is to propose a new model for delivering a high school education to a Michigan resident pupil that eliminate barriers to true choice in the pupil’s education and give parents and students the flexibility to employ education programming that ensures their future success.

While most students and their parents may be satisfied with the bundled education package offered by the district, charter or cyber school selected, there are some students and parents who have individual learning styles and would benefit from an “Any Time, Any Place, Any Way, Any Pace” learning model provided by multiple providers. Accordingly, the following discussion is not designed for all students, but to those who will benefit most from a system that allows flexibility to employ diverse education programming resources.

Constitutional Constraints

Even an unbundled education program must comply with Michigan Constitutional constraints:

- The education providers must be under the “ultimate and immediate control of the state and its agents.”
- For purposes of government funding through the constitutionally established and funded school aid fund, the money must be paid through entities called “school districts,” as defined by the legislature.

This means that no matter how good it may be, in order to have the government pay for a course, the course must be provided through a Michigan public school. A student or parent, of course, may use private funds for all of some of the education desired.

The Elements of An Unbundled High School Education

The following is a summary of the functions that must be provided to a student in order to achieve a high school diploma:

1. Courses of education that meet minimum state curriculum requirements.
2. A selection process for approving courses eligible for payment by school funds.

3. A government instrumentality that

a. Approves (but does not necessarily employ) Michigan certificated teachers and other instructors to teach the approved courses.

b. Maintains records of course performance for each student taking a course.

c. Processes payments of public funds to the teacher or provider.

4. A public or private education provider that develops course content (consistent with government requirements) and retains certificated teachers as required by state law.

5. An entity under the ultimate and immediate control of the state to:

a. Determine student state residency (and U.S. citizenship).

b. Aggregate course completion records to determine eligibility for a credential (diploma).

Hypothetical Student Under New Model

This outline assumes that Michigan adopts HB 5923, amending the School Code to provide new forms of schools and set forth as state policy:

Within available resources, the parent or legal guardian of each child is entitled to choose among available public or nonpublic schools for some or all of the education necessary to develop the child's intellectual capabilities and vocational skills in a safe and positive environment.

It also assumes the present School Aid Act is replaced, in part, with an education financing system that provides seamless access to multiple education providers and between secondary and post-secondary education institutions.

Student: Valerie Gregg (“Valerie”)

- Junior in High School
- Member of the Keweenaw Bay Indian Community (“KBIC”)
- Valerie has been identified as a Native student with unique talents and potential to achieve at the highest level
- Special Interests: Music, Math and Indian languages
- Moved to Oscoda in 2012. Freshman and Sophomore years in other school systems
- 4.0 average from other schools

Education Providers:

- **School District of Residence:** Oscoda Area Schools (“Oscoda”). The District is currently serving 1486 students preschool-twelfth grades in two elementary schools, one middle school, and one high school. Every school in Oscoda Area Schools has met rigorous national standards for quality established by the North Central Association. Oscoda Area Schools continues to be one of a select group of school districts statewide accredited in all schools K-12.

Oscoda is where Valerie lives and takes many of her classes. She will also participate in the Oscoda School Choir and enroll in student clubs.

- **Home District:** Bay Mills Charter School (“BMCS”), a Michigan public school academy chartered by the Bay Mills Community College, an accredited tribally controlled community college.

BMCS is the “home district” for Valerie. It assumes responsibility for maintaining all records of her public school education. As a charter school that focuses on Native American matter, BMCS provides counseling and assistance to assure that Valerie enrolls in courses where she can succeed and which reflect her plans for her future.

- **Michigan Advanced Math Academy** is a “globally competitive school” is a highly selective public school with an “innovative, specialized learning environment for highly motivated pupils who have a genuine interest in the curriculum of the school.” BMCS counselors have worked with the Math Academy to facilitate Valerie’s enrollment as a part-time, online student. The Math Academy is also a residential public school and, through special scholarships, Valerie will be able to attend intensive math programs and live in Academy housing.
- **Bay Mills Community College (“BMCC”).** BMCC has a unique Native language instructional program that provides Valerie the opportunity to learn Native languages while in high school and receive college credit for the successful completion of the course.
- **Alpena Community College (“Alpena CC”),** Huron Shores Campus, Oscoda. In her senior year, Valerie plans to take a self study course in anthropology, focusing on Great Lakes Indian culture, under the direction of an Alpena Community College adjunct faculty member. She will receive both high school credit and college credit for the course.

How the Public School Authorities Serve Valerie’s Education Objectives and Guarantee Her a Free Public Education

1. As a resident of Oscoda, she is eligible to receive some of her courses from her district of residence and is eligible to benefit from both the state funding and the local property taxes that support Oscoda Schools. She is also eligible to enroll in Alpena CC.
2. As a resident of Michigan, she is eligible to enroll in the BMCS, the Math Academy and BMCC for the courses for which she is eligible, with having to receive the approval of Oscoda Schools. Charter schools are funded by state funds. The school funding laws will provide that school aid funds are used to pay the tuition at the BMCC.
3. As a highly selective school, the Math Academy has established agreements with state public universities to recognize successful mastery of Academy mathematics courses for college credit. Valerie will benefit when she enrolls in college by having received credits for the both the math classes and for her Native language courses at BMCC.
4. BMCS, as Valerie’s home district, will be the repository of all school records and will provide those records to state authorities, her parents and other schools. Because BMCS is providing a service to comply with state and federal record keeping requirements, it will receive state funding for the service.
5. Because Valerie’s high school education is unbundled, BMCS will provide a curating and counseling role to assure that Valerie and her parents enroll in courses that are both eligible for state funding and meet state and school requirements for credit and credentials.
6. Valerie’s education providers are diverse in her last two years of high school. But Michigan’s new Any Time, Any Place, Any Way, Any Pace Data System easily handles the process for enrollment, assessment, records and payment that are required. Valerie, her parents, state officials, and school officials in each school where she is enrolled have online access at any time through the Michigan EduCard App and database stored in a secure cloud based, state controlled system.
7. When Valerie enrolls in a Michigan state public university, she will have earned college credits equivalent to a full year of college and will be able to advance her higher education at a faster pace than

many of her fellow college freshmen. Valerie will be on her way to an education that will allow her to compete globally in a knowledge-based economy.

Appendix A

Types of Public Schools In Michigan

December 14, 2011

New Forms of Schools

HB 5923 will add new forms of schools to the extensive diversity of public schools already operating in Michigan.

- Online academies (in addition to existing cyber schools).
- Globally competitive schools, highly selective schools.
- International cultural schools, providing dual degrees in cooperation with foreign schools.
- Residential public schools, including:
 - STEM residential schools
 - Department of Human Services affiliated schools
 - Military and public safety residential schools
 - DNR affiliated academy
- University affiliated schools
- Employer-supported schools
- Cultural institution-supported schools
- Municipal schools
- Schools with out-of-state pupils paying tuition

Existing Diversity of Michigan Public Schools

- Magnet (public)
- International Baccalaureate
- Middle College Schools
- New Technology Schools
- STEM/STEAM Schools
- STRIVE Schools
- Blended Schools
- Online schools
- Public School Academies (Charter schools), including:
 - Fine arts schools,
 - Math and science focus,
 - Ethnocentric schools,
 - Life skills schools,
 - Dropout recovery schools,
 - College prep schools,
 - Flight academy airline
 - Agricultural emersion school, George McManus, Countryside Academy
 - Henry Ford Academy, “The Ford” Museum
 - Tribal charter schools, part charter, part Bureau of Indian Affairs schools
 - Academy of Style, cosmetology St Clair ISD

- Career Prep Academy, St Clair ISD, Allows high school juniors and seniors to explore and prepare for a career in culinary arts, digital media technology, energy technologies and services, engineering graphics and animation, health careers, information technology, robotics and mechatronics, metal machining and welding.
- Cyber Schools

International Baccalaureate:

There are 80 IB schools in MI. [\[1\]](#) These schools are internationally recognized, the program is universal which makes it easy for parents with children who travel a lot. The programs are more comprehensive.

Middle College Schools:

There are 19 early/middle colleges in Michigan. [\[2\]](#) These schools are 5-year high schools located at a university or community college. It is an agreement between community college and a high school to provide college course access to high school student with a convenient location. Eastern University offers this program, and it is located on their campus. Middle/early college programs are coordinated through the ISD's and universities.

New Technology Schools:

These schools center around technology focused curricula. There is a New Tech High in Ypsilanti/Washtenaw, and Saginaw.

STEM(Science Technology Engineering Math)/STEAM(Science Technology Engineering Arts Math) Schools:

These schools focus their curricula based on their acronyms, respectively.

Online Schools:

Schools can be categorized as offering online courses within districts. Schools are allowed to offer up to 2 online courses per student per the seat time waiver.

STRIVE Schools:

Strive are project based schools.

Blended Schools:

Blended schools provide work-study and/or online opportunities while students also attend classes at the school.

Intermediate School Districts:

There are 57 ISD's in MI. [\[3\]](#) They provide services to school districts, such as assistance with vocational programs

Selective

A selective school is a school that admits students on the basis of some sort of selection criteria, usually academic. The term may have different connotations in different systems. The opposite is a comprehensive

school, which accepts all students, regardless of aptitude. The split between selective and comprehensive education is mainly seen at secondary level; primary education is rarely selective.

International Baccalaureate

IBSOM has formed to support schools in Michigan through the application process, through sharing expertise as member schools and through creating an environment conducive to the continued growth of our students.

As a regional association IBSOM will work:

~ to improve university recognition

~ to spur legislative action in support of our work with students

~ to serve as a liaison with the state Department of Education

~ to offer symposia and information sessions on a variety of topics concerning the Primary Years Program, the Middle Years Program as well as the Diploma Program

About International Baccalaureate

The International Baccalaureate aims to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect.

To this end the organization works with schools, governments and international organizations to develop challenging programs of international education and rigorous assessment.

These programs encourage students across the world to become active, compassionate and lifelong learners who understand that other people, with their differences, can also be right.

Cyber Schools

Many states now offer tuition-free online schools for resident students under a certain age (often 21). Most virtual schools are charter schools; they receive government funding and are run by a private organization. Online charter schools are subject to fewer restrictions than traditional schools. However, they are reviewed regularly and must continue to meet state standards.

Some states also offer their own online public schools. These virtual programs generally operate from a state office or a school district. Statewide public school programs vary. Some online public schools offer a limited number of remedial or advanced courses not available in brick-and-mortar public school campuses. Others offer full online diploma programs.

A few states choose to fund “seats” for students in private online schools. The number of available seats may be limited and students are usually asked to apply through their public school guidance counselor. (See also: 4 Types of Online High Schools).

The Michigan Virtual School is an online resource that enables Michigan high schools and middle schools to provide courses (all taught by certified teachers) and other learning tools those students wouldn’t otherwise have access to. The Michigan Legislature funded it in July 2000 to be operated by the Michigan Virtual University, a private, not-for-profit Michigan corporation. MVS works in cooperation with individual school districts to grant course credit and diplomas.

Through MVS, Michigan high school and middle school students can take a variety of courses and learn any place there is a computer and an Internet connection. We're here to help prepare our children for a lifetime of integrating technology into their work and their lives.

Middle College Schools [4]

Middle College High Schools are designed to meet the needs of students who may do better in a non-traditional high school setting or are interested in being challenged. These programs provide students with both a high school diploma and up to 60 college credits, which are transferable to most state colleges and universities. Middle College High School programs may be career focused and usually are located on a college campus. These programs are created through community collaboration between an intermediate or local school district and a community college. Enrollment in these schools can begin as early as ninth grade with college classes beginning as early as tenth grade. Early/Middle College High Schools have several locations in Michigan.

[1] <http://www.ibsom.org/memberschools.aspx>

[2] http://www.michigan.gov/mde/0,1607,7-140-43092_51178—,00.html

[3] http://www.michigan.gov/documents/numbsch_26940_7.pdf

[4] http://www.michigan.gov/documents/mde/Early_and_Middle_College_List_5.15.07.light_bkgd_197634_7.pdf

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