

MERRILL AREA PUBLIC SCHOOLS

2022-2023 State of the District

2023-2024 Annual Budget Report



STATE OF THE DISTRICT 2022-23

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OUR SCHOOLS

MAPS Central Office
1111 North Sales Street
Merrill, WI 54452

Kate Goodrich Elementary
505 West 10th Street
Merrill, WI 54452

Merrill Adult Diploma Academy
1004 East 1st Street
Merrill, WI 54452

Merrill High School
1201 North Sales Street
Merrill, WI 54452

Washington Elementary
1900 East 6th Street
Merrill, WI 54452

Community-Based
Four-Year-Old Kindergarten
W4165 State Highway 64
Merrill, WI 54452

Prairie River Middle School
106 North Polk Street
Merrill, WI 54452

Pine River School for Young
Learners
W4165 State Highway 64
Merrill, WI 54452

Bridges Virtual Academy (BVA)
1201 North Sales Street
Merrill, WI 54452

Nels P. Evjue Memorial School
Forest
N4740 Highway 107
Merrill, WI 54452

2023-24 IMPORTANT DATES

August 14 & 16 New
Teacher In-Service

August 21-24, 28-31 -
Staff Development

September 4
Labor Day

September 5
First Day of School
for students

September 25
Staff Development
No School

October 26
Staff Development
No School

October 27
No School

November 22-24
Thanksgiving Break

December 23 -
January 1
Winter Break

January 2
School Resumes

January 26
Staff Development
No School

February 16
No School

March 18-22
Spring Break

March 29
Good Friday
No School

April 1
Easter Monday
No School

May 23
Last Day of School
for students

May 24
Staff Development
No School

May 27
Memorial Day

MAPS 2023-24 BOARD OF EDUCATION



Chad Krueger, Board Member
2715 Glen Drive
Merrill, WI 54452
(715) 409-0454
Chad.Krueger@mapsedu.org

Term ends 2024



Kendra Osness, Clerk
1005 Saint Paul Drive
Merrill, WI 54452
715-432-4535
Kendra.Osness@mapsedu.org

Term ends 2024



Brett Woller, Vice President
W5573 Park Avenue
Merrill, WI 54452
(715) 491-0475
Brett.Woller@mapsedu.org

Term ends 2024



Paul Proulx, Board Member
W5444 Taylor Street
Merrill, WI 54452
(715) 218-0555
Paul.Proulx@mapsedu.org

Term ends 2025



Jacqueline Gremler, Board Member
W2786 Westview Road
Merrill, WI 54452
715-409-6600
Jacqueline.Gremler@mapsedu.org

Term ends 2025



Linda Yingling, Board Member
N1289 Hwy W
Merrill, WI 54452
(715) 218-2597
Linda.Yingling@mapsedu.org

Term ends 2025



Kevin Blake, President
N1597 Bluebird Lane
Merrill, WI 54452
(715) 204-0084
Kevin.Blake@mapsedu.org

Term ends 2026



Ron Liberty, Treasurer
504 S Alexander Street
Merrill, WI 54452
(715) 617-9973
Ronald.Liberty@mapsedu.org

Term ends 2026



Nubs Ashbeck, Board Member
1808 Jackson Street
Merrill, WI 54452
(715) 536-8716
Norbert.Ashbeck@mapsedu.org

Term ends 2026

WELCOME TO THE DISTRICT

It is my pleasure to present the State of the District report to members of the Merrill Area Public Schools community. As in the past years, this report provides a review of the ongoing efforts many have made throughout the District and an overall review of student performance.

The 2022-23 school year was one of challenges and triumphs as we strive to provide our students with the best learning environment and opportunities while continuing to navigate the financial challenges that plague many Wisconsin public school districts. In our specific case, the combination of flat funding from the State, declining enrollment, the end of federal Covid funding, and a failed operations referendum led to many difficult decisions having to be made. With thoughtful planning and input from a wide variety of stakeholders, we were able to address those challenges head on while still protecting what is at the core of what MAPS does for our students and community. MAPS will look a bit different in 2023-24, but we keep student learning as our focus and continue to embrace our mission.

As we seek efficient ways to provide opportunities for our students, we are committed to Merrill's tradition of excellence. It is our intent to make the Merrill Area Public Schools a place where students are motivated to learn and engaged in their own learning. Student safety, academic achievement and social/emotional wellness remain our highest priorities. Our ultimate goal is to provide each and every student with the skills necessary for success in whatever future endeavor they choose.

Thank you for the opportunity to proudly serve you!

Sincerely,
Shannon M. Murray, Superintendent

MAPS BOARD OF EDUCATION GOALS

- Govern with a focus of ensuring policies and administrative guidelines are continually reviewed to provide the best learning environment possible as well as followed district-wide per their respective intent and administered without discrimination or neglect.
- Ensure the MAPS district develops and maintains a budget that meets the current and long-term educational needs of the community's students, while anticipating future needs and respecting the economic impacts on the local community households.
- Ensure all participants in any board meeting conduct themselves with the highest professional standards of behavior and safeguarding that the rights of others to hold and express opinions are respected at all times.
- Seek to make collective and proactive decisions in response to benefit seeking proposals rather than individual or reactive decisions as a result of negativity or avoidance.
- Maintain a clear distinction between the role of Board and Superintendent as to not interfere with the administration of the board's policy and approved motions while holding the Superintendent accountable for compliance and results.
- Foster two-way communication with the entire community, especially welcoming viewpoints that may be less popular or common so that all citizens are allowed a stake in their community's school organization.

MISSION

Merrill Area Public Schools, in partnership with the Merrill Community and our families, exists to empower students to be lifelong learners, responsible citizens, and productive community members.

VISION

The vision of Merrill Area Public Schools is to be a student-centered school district in which students are prepared to achieve at their highest level, surrounded by an engaged community that is proud of its educational system.

PINE RIVER SCHOOL FOR YOUNG LEARNERS

Ryan Martinovici, Director/Principal

At Pine River School for Young Learners we combine Head Start, Early Childhood Special Education and Four-Year-Old Kindergarten (4K) into one coordinated experience for three- to five-year-old children and their families. The Head Start program is federally funded and designed to provide low income families and their children with just that — a “head start.”

The Early Childhood program meets the needs of children with disabilities. PRSYL has a school psychologist, two speech and language pathologists and one early childhood special education teacher on site.

MAPS also offers the Community 4K program at three sites: St. Francis School, Parkside Preschool and New Testament Christian Academy. Community 4K is a preschool program for all children who are four years old by September 1.

All programs operate on the same calendar as the MAPS district. Children may attend either a full day session or a morning or afternoon session. Family events are held throughout the year to share the learning. We take our partnership with the children’s most important teacher, their family, very seriously. Families help us understand their children so we can personalize their learning at school. Our curriculum is based on individual student needs, Wisconsin Model Early Learning Standards, Head Start Indicators, Wisconsin Academic Standards and Teaching Strategies GOLD, which is also our assessment tool.

Our mission is to engage, educate, enrich and empower all young children. We believe in effective partnerships which are non-judgmental and work to foster each individual’s unique assets. Continuous growth is an essential part of our program. Most importantly, we believe that children learn through guided play and hands-on exploration of the world around them. This is a foundation for lifelong learning.

aReading/Early /Reading Spring 2022-2023

Grade Level	Total # Students	# of Students At or Above Grade Level	# of Students Below Grade Level	% of Students Below Grade Level	% of Student Growth from winter to spring
4K Community Sites	82	29	53	65%	-10%
4K PRSYL Early Rdg	48	21	27	56%	+28%

Kate Goodrich Elementary School

Heather Soberg, Principal

Heather Kahr, Associate Principal

Kate Goodrich Elementary School is Merrill's newest elementary school. Built in 1998 and named after the first teacher of the town's original elementary school, Kate Goodrich. The elementary serves approximately 375 students with seven classrooms per grade level from kindergarten through second grade.

Kate Goodrich students and staff have continued their hard work to implement Core Knowledge Language Arts literacy instruction. Students are highly engaged in reading and we continue to see growth in our reading achievement. A strong focus at the primary level is to develop strong foundational skills in the areas of phonemic awareness, phonics and fluency. This is done through explicit teaching of these concepts with students. Students learn about science and social studies topics through their knowledge lessons within reading and writing. Through our rigorous math curriculum, Engage New York, and our increase in mathematical oracy, students are engaging in problem solving and collaborative learning around the common core standards.

At Kate Goodrich, we focus on working together to build a strong community of learners that meets the physical, social, and academic needs of all of the children entrusted to our care. We are a PBIS school where we work to positively support expected behaviors for both students and staff. We welcome your visit. Come and see for yourself what makes Kate Goodrich such a great school!

Kate Goodrich Elementary
Merrill Area

Report Card, 2021-22
Public report



OVERVIEW

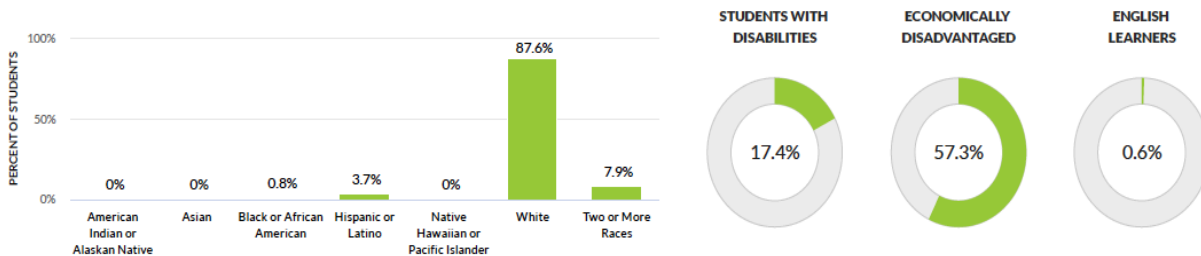
School Details

Grades: KG-2

Enrollment: 356

Percent open enrollment: 1.4%

Student Groups



For more information, visit <https://dpi.wi.gov/accountability/resources>

WASHINGTON ELEMENTARY SCHOOL

Amy Stutzriem, Principal

Washington Elementary School is located at 1900 E 6th Street, on the east side of Merrill. All third and fourth grade students from the city of Merrill attend this elementary school. The school has a diverse population of approximately 220 students. This year, we were able to see the success of having all of the 3rd and 4th graders in the Merrill school district at one building. Students transitioning with all of their grade level peers has created strong student relationships and effective collaboration with the staff.


At Washington Elementary, all students are loved and valued. Strong and positive relationships are the foundation of the culture and climate. Washington's "Student Leader" activities and "Positive Behavior and Intervention Support" behavior system are some examples of the school's student-centered focus. The social and emotional wellness of all students are important parts of everyday lessons. Families at Washington are an integral part of the school community.

At Washington, the focus is on the academic success of every student. Third and fourth grade students take the Forward Assessments, which are the state exams that evaluate literacy, writing, math, science, and social studies. As an Achievement Gap Reduction (AGR) program school, Title support is provided to students who are below proficiency in literacy and math. Data is intentionally used to drive instructional decisions. Washington is fortunate to have iPads in the hands of every learner, and they are able to become content creators instead of consumers.

Washington promotes student engagement and family involvement through events and programs such as the 4th Grade Madison trip, a Spring Concert in the park, Track and Field day, Planetarium trips, school forest trips, Big Brother Big Sister program, and Title Family Nights.

Washington Elementary
Merrill Area

Report Card, 2021-22
Public report

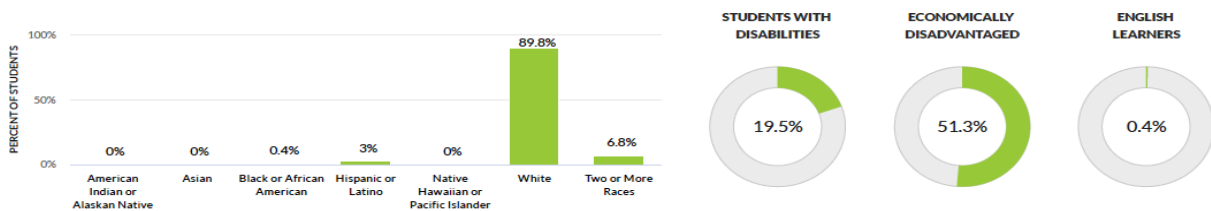


OVERVIEW

School Details

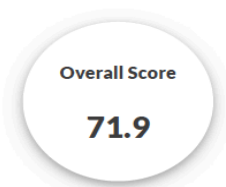
Grades : 3-4
Enrollment : 236
Percent open enrollment : 2.5%

Student Groups



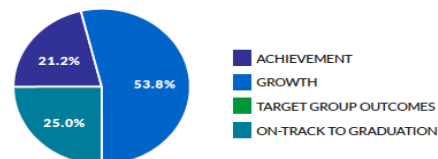
Score Summary

Due to the COVID-19 pandemic, please use caution when interpreting scores and ratings. Careful review of the detailed data on all pages is encouraged. Also, see <https://dpi.wi.gov/accountability/resources>.



Exceeds Expectations
★★★★★

PRIORITY AREA WEIGHTS



For more information, visit <https://dpi.wi.gov/accountability/resources>

Prairie River MIDDLE SCHOOL

Diane Goetsch Principal

Matthew Schult, Associate Principal

Prairie River Middle School (PRMS) believes in developing the whole child through a variety of academic and behavioral systems to meet the developmental needs of a middle school student. Staff work as two, three, or four member teams to ensure students have a sense of belonging and their needs are being met through smaller learning communities at each grade level.

Our core values are communicated in our school initials: We are P.R.M.S. We are Proud, Responsive, Mindful, and Supportive. This is how we teach and nurture positive behaviors in our school community in order to create and enhance positive relationships between students and staff and student to student.

PRMS academics focus on research based best practices. Our highly qualified instructional staff members understand the importance of motivating and engaging our learners in order to develop both collaborative and independent thinkers. Staff collaborate on a routine basis to ensure all student needs are being met each and every day. Academic intervention time is built into each school day in order to meet the needs of all students.

We are confident that the Prairie River Middle School experience will inspire all students to excel in academics and citizenship. In closing, we encourage your family to take the journey with us!

Prairie River Middle
Merrill Area

Report Card, 2021-22
Public report



OVERVIEW

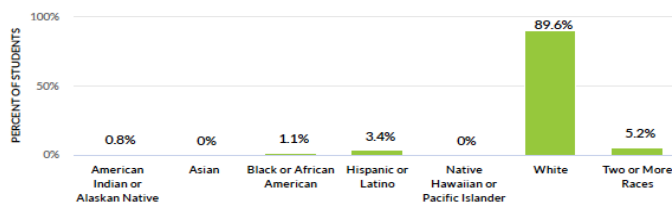
School Details

Grades : 5-8

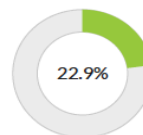
Enrollment : 656

Percent open enrollment : 2.7%

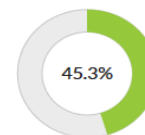
Student Groups



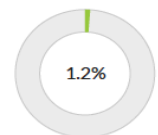
STUDENTS WITH DISABILITIES



ECONOMICALLY DISADVANTAGED



ENGLISH LEARNERS



Score Summary



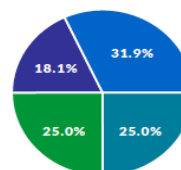
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Meets Expectations



PRIORITY AREA WEIGHTS



- ACHIEVEMENT
- GROWTH
- TARGET GROUP OUTCOMES
- ON-TRACK TO GRADUATION

For more information, visit <https://dpi.wi.gov/accountability/resources>

MERRILL HIGH SCHOOL

Trisha Detert, Principal
Bradley Potter, Associate Principal

Megan Kautzer, Associate Principal
Scott Arneson, Activities Director

Merrill High School provides a fantastic environment in which to learn, work and grow. It is large enough to offer a comprehensive, rigorous curriculum that meets the diverse needs of all of its students, and small enough to allow learners to build relationships they will value for a lifetime.

Merrill offers demanding core academic classes, a strong vocational and technical education program and a wealth of extracurricular activities. Additional instructional opportunities in the areas of technology, world languages and online learning are also available to students.

All MHS students have the opportunity to take part in a variety of outstanding activities, organizations, and teams. Whether they take part in the National Honor Society, the Raise Your Voice Club, Youth Optimists, Skills USA or the Trap Team, or enjoy a state-level competition with the Marching Jays or one of our Wisconsin Interscholastic Athletic Association teams, students have the chance to excel in a wide array of areas.


At Merrill High School we believe it is important to provide opportunities for students to get a jump start on their post-secondary education by offering college credit earning options such as Advanced Placement (AP) courses, in-house Dual Credit courses through local colleges and universities, on-site contracted college courses, Youth and Course Options, and by offering UW college English 101 and 201 on our campus.

Career awareness and readiness are a big part of the philosophy of MHS as well. Students at Merrill High School are encouraged to participate in a variety of Youth Apprenticeship, Co-op, and certificate programs so they can experience first-hand their fields of interest, can develop meaningful skills and knowledge in their field, and can make themselves more employable and marketable upon graduation.

We encourage you to take advantage of everything that MHS has to offer and invite you to discover for yourself what makes Merrill High School a great place to learn, work and grow.

Merrill High
Merrill Area

Report Card, 2021-22
Public report

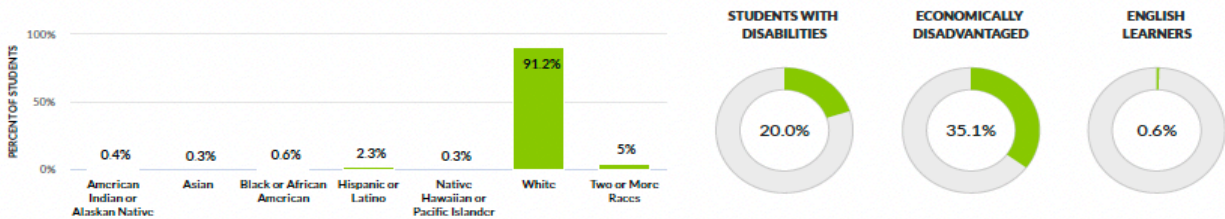


OVERVIEW

School Details

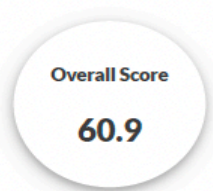
Grades : 9-12
Enrollment : 794
Percent open enrollment : 3.9%

Student Groups

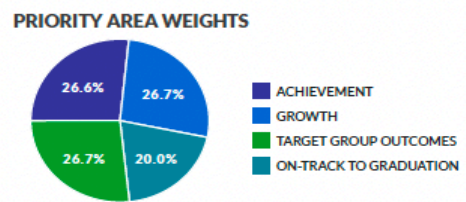


Score Summary

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Meets Expectations
★★★



For more information, visit <https://dpi.wi.gov/accountability/resources>

BRIDGES VIRTUAL ACADEMY

John Hagemeister, Executive Director
Anna Julson, Assistant Director


Jaime Farkas, Assistant Director

Since its inception in 2011, Bridges Virtual Academy (BVA) has been committed to providing students throughout the state of Wisconsin a personalized, virtual learning option that is innovative in design. Individualized Learning Plans (ILP) are created for each student to provide a clear instructional path specific to each student's unique learning needs. After considering each student's learning style, ability and personal learning preferences, an instructional path is chosen to pair students with various program offerings. Throughout the school year, students are also provided with a wide array of educational and social opportunities that allow them to interact with other students, staff and parents in their local area. The use of technology is key in BVA instruction, therefore, all BVA students have access to a wide range of technology and online resources to support their instruction. Finally, we place a significant value on developing strong relationships with students and families as this creates a learning environment where students can achieve the highest level of success and development of their learning skills. Our mission as a school is to *provide a personalized, virtual education program that develops students into skilled, independent learners*. We keep this mission in the forefront of everything we do. This has resulted in continued student academic success and high parent satisfaction with BVA throughout our history. Our historic results demonstrate this clearly!

We look forward to a conversation with you about what we do and whether or not BVA would be a good fit for your student and your family! Please contact us at 844.BRIDGES or visit our website at www.bvaedu.org

Bridges Virtual Academy
Merrill Area

Report Card, 2021-22
Public report

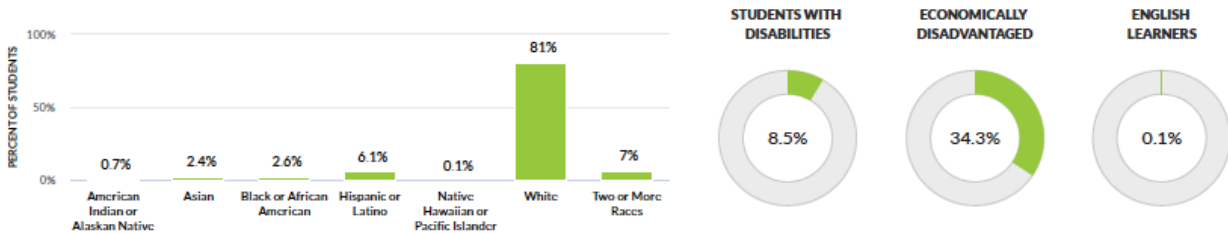


OVERVIEW

School Details

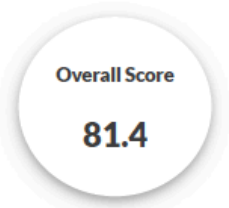
Grades : K4-12
Enrollment : 832
Percent open enrollment : 90.1%

Student Groups

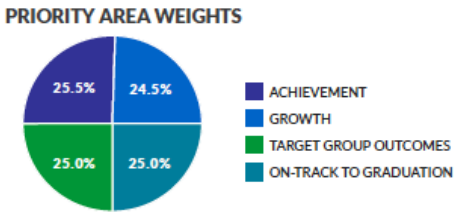


Score Summary

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Exceeds Expectations
★★★★



For more information, visit <https://dpi.wi.gov/accountability/resources>

MERRILL SCHOOL FOREST

Russ Noland, School Forest Director

The Merrill School Forest is owned and operated by the Merrill Area Public School District. The school forest includes 764+ acres of forest, prairie, and wetland habitats, most of which has been given to the school district as a gift by William Evjue, an 1899 Merrill graduate whose father was a lumber scaler in Merrill.

In 2022-2023 approximately 2,345 students, 221 teachers and/or aides, and 1,200 parent/community volunteers visited the school forest and engaged in face-to-face hands-on instruction. 5th grade classes were once again allowed to stay overnight with their teacher as a means to enhance learning opportunities as was traditionally done in the past.

The mission of the school forest, in alignment with the goals of environmental education, is to help students become environmentally knowledgeable, skilled, dedicated citizens who are willing to work, individually and collectively, toward achieving and maintaining a dynamic equilibrium between the quality of life and the quality of the environment.

CURRICULUM & INSTRUCTION

Glenda Oginski, Director of Curriculum & Instruction

The Merrill Area Public Schools continue to be a leader in providing a content-rich, well-rounded education for our students. We are committed to preparing all students for college and career by providing a rigorous and relevant education, which is designed to meet the learning needs of all students.

[Instruction](#)

Instruction is differentiated to meet the needs of students at all levels of learning. When students are not progressing as expected, despite instructional differentiation in the classroom, we have a process that brings a team together to collaborate and plan interventions. This individual planning is part of our district-wide Equitable Multi Level System of Support (EMLSS) process.

[Assessment](#)

The Merrill Area Public Schools utilizes classroom assessments, grade or course common assessments, benchmark assessments, FastBridge assessment and state exams. All are standards-based and each type of assessment provides information about the attainment of proficiency in both content knowledge and skills.

SPECIAL EDUCATION - PUPIL SERVICES

Karen Baker, Director of Special Education and Pupil Services

MAPS special education teachers engage students by creating a learning environment which fosters academic growth through exposure to grade-level curriculum with support and/or reteaching within a smaller environment. The Special Education Department of Merrill Area Public Schools currently employs 6 speech/language clinicians, 36 special education teachers, 3 school psychologists, 1 Occupational Therapist, and 1 Physical Therapist.

Service areas offered by the department include, but are not limited to, Specific Learning Disabilities (SLD), Emotional Behavior Disorders (EBD), Intellectual Disabilities (may include Autism), (ID), Speech/Language (S/L), Significant Developmental Delays (SDD), and Other Health Impairments (OHI).

2022-23 PRIMARY DISABILITY (NUMBER OF STUDENTS)			
Autism (A)	53	Other Health Impaired (OHI) incl V & OI	93
Intellectually Disabled (ID)	36	Significant Developmental Delay (SDD)	21
Emotional Behavioral Disability (EBD)	39	Specific Learning Disabilities (SLD)	175
Hearing Impaired (H)	6	Speech or Language Impaired (SL)	160
TOTALS			584

Merrill Area Public Schools is also home to the Northern Achievement Center (NAC) which provides an alternative placement for special education students experiencing behavioral challenges. which seriously impedes learning in the building special education environment. The program consists of two levels, one designed to meet the needs of students in grades Kindergarten through fifth grade and the other designed for students from sixth grade through high school. NAC's vision is to provide students with the tools necessary to successfully transition back to the programming offered by MAPS or the student's resident district.

MAPS Speech/Language clinicians remain current through ongoing training and professional development in order to best serve students with speech and communicative disorders. Each clinician maintains membership status in the American Speech-Language-Hearing Association (ASHA) and continues to remain active within their professional organization. Occupational Therapist and Physical Therapist also participate in ongoing training to better meet student needs.

MAPS School Psychologists also attend professional conferences and training sessions to continually improve the services they provide to students and staff. All school psychologists belong to their own professional organization, the Wisconsin School Psychologists Association, Inc. (WSPA).

MAPS School Counselors follow the American School Counselor Association (ASCA) Model. School counselors provide classroom lessons as well as direct services to students individually and in small groups. They advise students on academic and career planning to ensure that each student is career and college ready upon graduation. All of the school counselors belong to either the American School Counseling Association (ASCA) or the Wisconsin School Counseling Association (WSCA).

MAPS School Social workers are a link between the home, school and community in providing direct as well as indirect services to students, families and school systems to promote and support students' academic and social success. They help students assess strengths and needs to problem solve and remove barriers to learning, especially those that stem from outside of the school or arise from mental health challenges. They belong to the Wisconsin School Social Workers Assitiona (WSSWA).

School Health Services are provided through an ongoing partnership with the Lincoln County Health Department. Administration/consultation health services, preventative health services, and delegation and training services are also provided along with direct student services.

2022-2023 Maintenance Projects

Dale Bergman, Director of Building & Grounds

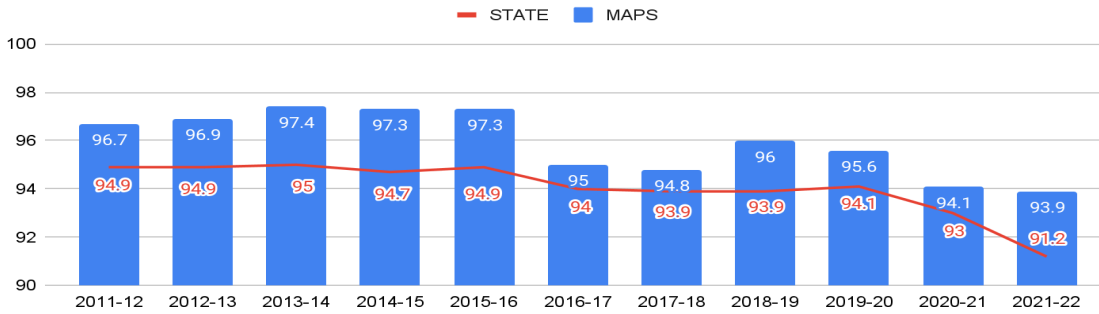


<p>Merrill High School</p> <ul style="list-style-type: none"> • Security Camera updates • Replacement of Auditorium and lobby roofing • Carpet replacements in some areas • Miscellaneous painting • Direct digital control updates • Preventative maintenance on HVAC and plumbing equipment • Asphalt repairs 	<p>Prairie River Middle School</p> <ul style="list-style-type: none"> • Clean pool tiles • Replacement of 3rd street classroom roofs • Flooring updates in some areas • Miscellaneous painting • Plumbing and future replacement in (3) boys restrooms • Concrete repairs to sidewalks • Kitchen Steamer replacement • Preventative maintenance on HVAC and plumbing equipment • Locker room ceiling and light replacements • Asbestos removal
<p>School Forest</p> <ul style="list-style-type: none"> • Security Camera updates • Preventative maintenance on HVAC and plumbing equipment • Miscellaneous painting 	<p>Kate Goodrich</p> <ul style="list-style-type: none"> • Security Camera Upgrades • Preventative maintenance on HVAC and plumbing equipment • Parking lot additions • Miscellaneous painting • Variable frequency drive updates
<p>Washington</p> <ul style="list-style-type: none"> • Miscellaneous painting • Preventative maintenance on HVAC and plumbing equipment • Replacement of office ceilings • Single story classroom roof replacement • Skylight removal • Flooring repairs 	<p>Pine River School for Young Learner</p> <ul style="list-style-type: none"> • Preventative maintenance on HVAC and plumbing equipment • Bathroom sink replacement • Water softener installation
<p>Jefferson</p> <ul style="list-style-type: none"> • Preventative maintenance on HVAC and plumbing equipment 	<p>Central Administration Office/Maintenance</p> <ul style="list-style-type: none"> • Preventative maintenance on HVAC and plumbing equipment • Cleaning Equipment Updates • Yard maintenance equipment updates.



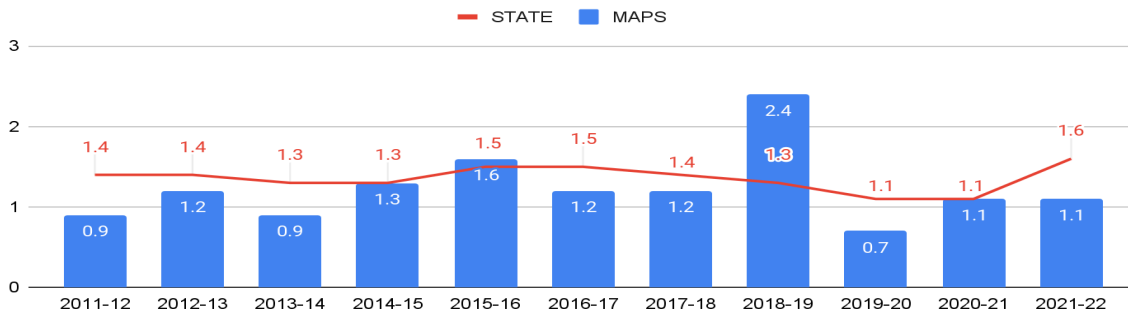
ATTENDANCE RATE

The attendance rate is calculated by dividing the actual days present by the total possible days of attendance across all students. Attendance is an important measure of student engagement and a predictor of future achievement, dropout, or late graduation.



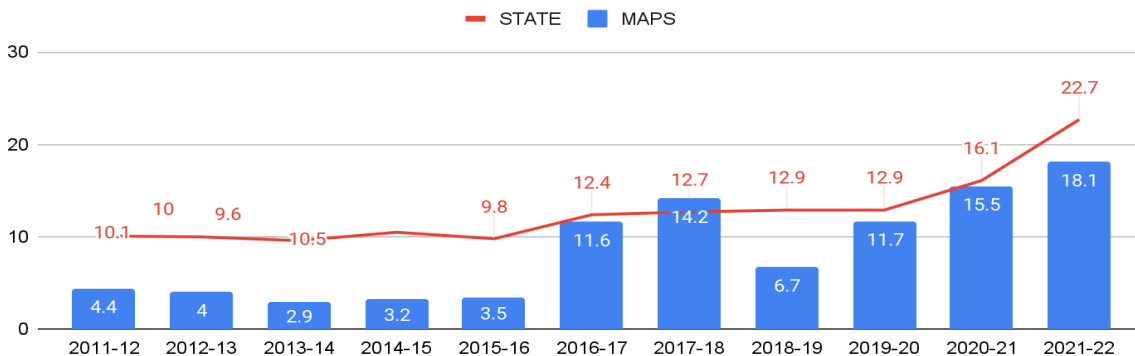
DROPOUT RATE

Dropouts are reported as annual events for grades 7 through 12. "Dropout" means a student who (1) either exited during the school term or who exited prior to start of that school term but completed the previous school term and (2) who did not re-enroll by the 3rd Friday of September of the following school term. Exceptions apply. The "dropout rate" is the number of students who dropped out during the school term divided by the total expected to complete that school term in that school or district. "Total expected to complete the school term" is the sum of students who completed the school term plus dropouts.



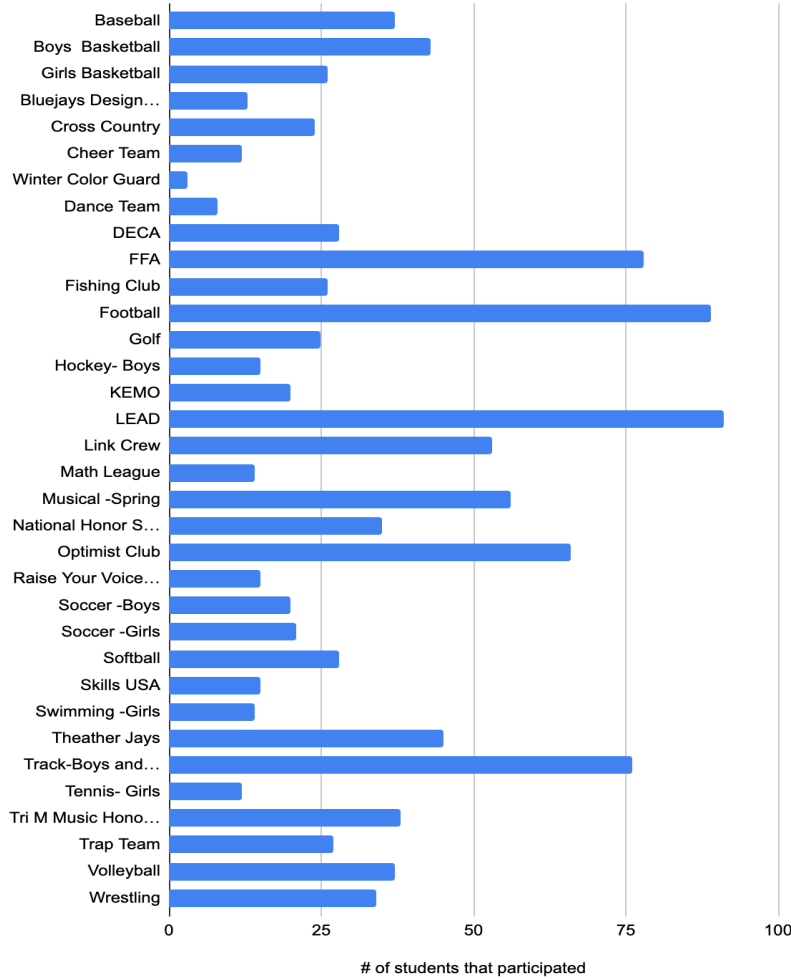
ABSENTEEISM RATE

The ESSA definition of chronic absenteeism considers a student chronically absent if the student was enrolled for at least 90 days and attended less than 90% of the days during which they were enrolled. The absenteeism rate is the rate of students who were chronically absent out of the total number of students who were enrolled for at least 90 days. The equivalent thresholds under the state definition are 45 days and 84% or less of days.



For more information, visit: <https://wisedash.dpi.wi.gov/Dashboard/dashboard/16640>

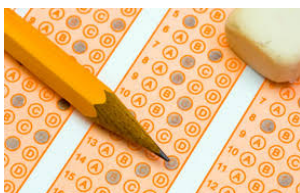
EXTRACURRICULAR PARTICIPATION 22-23



Data Source: Skyward



Year	Total Enrolled	Students Tested	Percent Tested	Composite Average
2017-18	240	224	93.3%	19.4
2018-19	252	228	90.5%	19.3
2019-20	232	186	80%	19.3
2020-21	269	242	90%	19
2021-22	250	215	86%	18.3



2021-22 Results	Students Tested	% Scored 3 or Higher
Calculus AB	8	62.5%
Chemistry	3	*
English Lang (Comp)	27	59.3%
English Lit (Comp)	9	100.0%
Govt./Politics-US	6	33.3%
Human Geography	26	76.9%
Physics 1	7	14.3%
Psychology	29	65.5%
Statistics	4	*
Studio Art (Drwaing)	1	*
US History	1	*

Data Source: <https://wisedash.dpi.wi.gov/Dashboard/dashboard/22275>

DISTRICT REPORT CARD - 2021-22

Merrill Area
District Report Card

Report Card, 2021-22
Public report

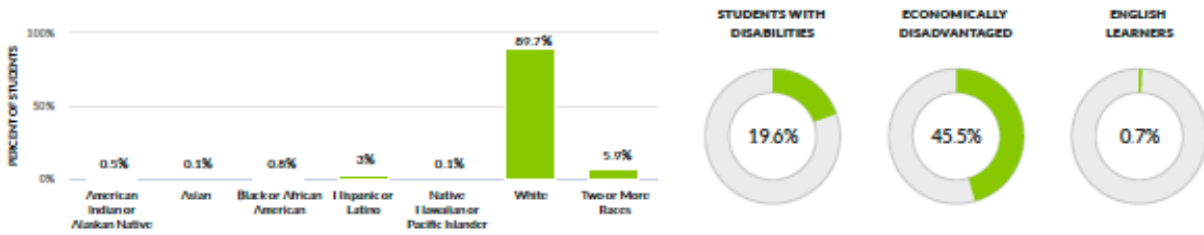


OVERVIEW

District Details

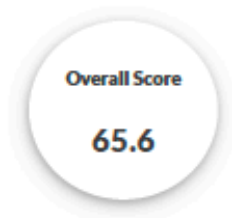
Grades: K-12
Enrollment: 2,224
Percent open enrollment: 2.8%

Student Groups



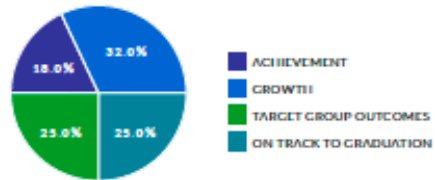
Score Summary

Due to the COVID-19 pandemic, please use caution when interpreting scores and ratings. Careful review of the detailed data on all pages is encouraged. Also, see <https://dpi.wi.gov/accountability/resources>.



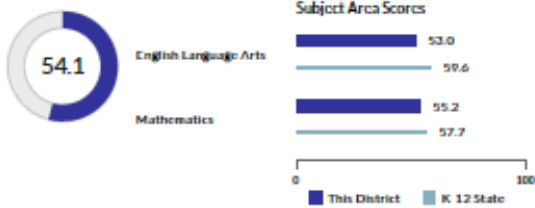
Meets Expectations
★★★

PRIORITY AREA WEIGHTS

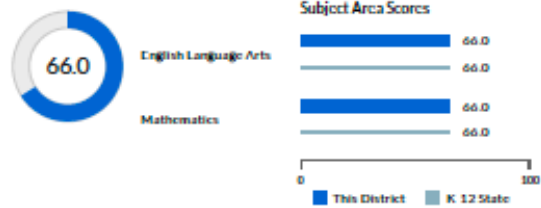


Priority Area Scores

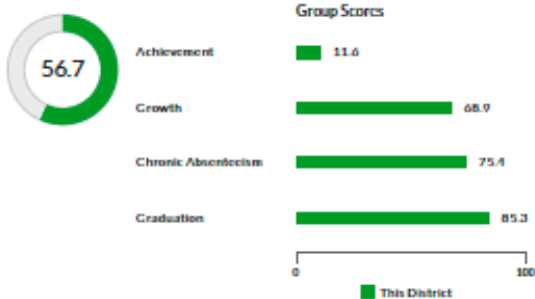
ACHIEVEMENT



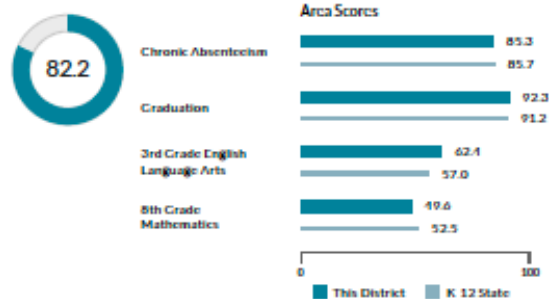
GROWTH



TARGET GROUP OUTCOMES



ON-TRACK TO GRADUATION



Merrill Area Public Schools

Student Achievement * Community Partnerships * Future Success



BUDGET REPORT

Dr. Kelley Strike, Director of Business Services

ANNUAL **BUDGET** REPORT 2023-2024

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OVERVIEW OF SCHOOL FINANCE

INTRODUCTION

The primary purpose of a school district's budget is to translate the district's educational goals into the resources being committed to which programs and services. The process of applying the available budget to those goals is vital to effective school operation. All faculty, staff and administrators, in cooperation with the members of the school board and the community, play important roles in the planning and budget design process.

FUND ACCOUNTING

District operations are budgeted in various "funds." Each fund is an independent accounting entity with its own set of books. Somerset operates nine such funds:

Fund 10 – General Fund. This is the District's general operations fund. It is here that most activity occurs. Except for specific programs noted below, the paying of staff and bills, receipt of tax revenues and state aids, all occur in Fund 10.

Fund 21 – Special Revenue Trust Fund. Donations and gifts to specific district programs and operations, as well as expenditures for the goods and services purchased from those donations are recorded here. Also recorded here are student activity accounts that primarily involve fundraising by student groups.

Fund 27 – Special Education. All special education activity is recorded in Fund 27, including payroll of employees providing special education services and all state and federal aids. At the end of the year, a transfer from Fund 10 into this fund is made to record the District's portion of special education expenditures.

Fund 38 – Non-Referendum Debt Service. This fund records the tax levy for, and payments made on, the District's non-referendum approved note debt

Fund 39 – Referendum Debt Service. This fund records the tax levy for, and payments made on, the District's referendum approved bond debt, including refinanced general obligation debt.

Fund 46 - Long-term Capital Improvement Trust Fund. Although Fund 46 is not a legally established irrevocable trust, statutory restrictions give the Long-term Capital Improvement Trust Fund similar characteristics. Rather than funds being held in trust for another party, funds are being held in "trust" for future capital improvement projects.

Fund 50 – Food Service. All financial activity related to district food service operations are recorded here, including family payments and state and federal aids.

Fund 73 – Employee Benefit Trust Fund. This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Fund 80 – Community Service Fund. This fund is used to account for activities such as adult education, community recreation, non-special education preschool, school age care services and all other programs which are not elementary and secondary educational programs but have the primary function of serving the community. A tax levy for this fund may be levied outside of the District's revenue limit, though historically, the District has not done this.

STATE FUNDING FORMULA

Since the mid-1970s, Wisconsin has distributed state general aid to public school districts through a property value based cost sharing equalization formula. The basic premise is that wealthier districts would see a higher percentage of their revenues come from local sources (property taxes), while a greater percentage of revenues for poorer districts would come from state general aids. The relative wealth of a school district is calculated by dividing the total equalized property value of the district by the average student membership for the year to obtain the 'value per member.' The state compares the property value per member for all state districts, and those with larger numbers are considered wealthier than those with lower numbers, for equalization aid purposes.

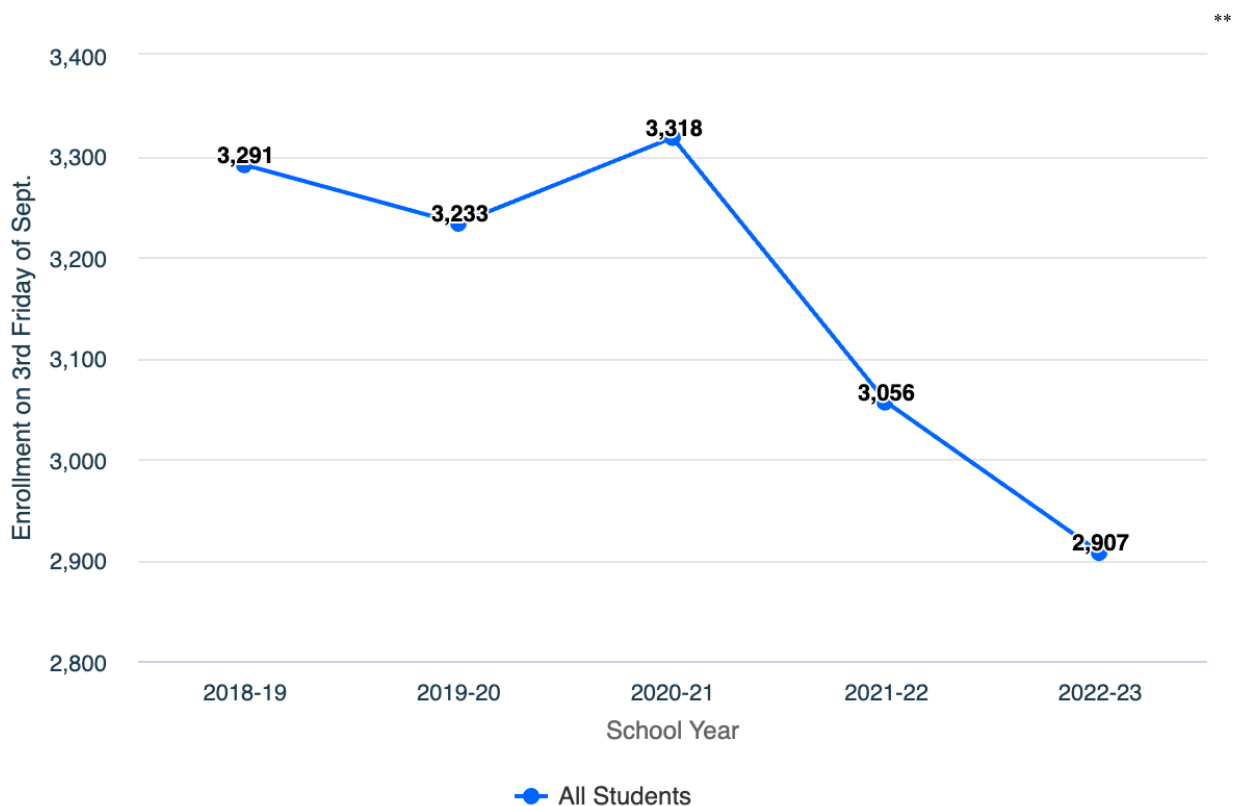
REVENUE LIMITS

Through Act 16, Wisconsin Statute 121.90 was amended to place a limit on the revenues school districts can raise from general state aid and local tax levies. This is called the revenue limit, or "cap." There are three major factors that determine a district's revenue limit: a three year average of student enrollment, calculated on a full-time equivalency (FTE) basis; the prior year's general state aid and local tax levy; and an annual per pupil increase (to offset inflation) as determined by biennial budget legislation.

Revenue sources outside the revenue cap include fees, fines, ticket revenues, interest income, open enrollment tuition for non-district residents to attend district schools, state categorical aids, federal grant programs, private grants and donations, and reimbursement from Medicaid for services provided to students.

$$\text{State Aid} + \text{Tax Levy} = \text{Revenue Limit}$$

EFFECT OF DECLINING ENROLLMENT



*Chart from Wisedash Public Portal, WI Department of Public Instruction
#Increase in enrollment in 20-21 was largely due to increased enrollment into BVA during COVID

As in many Wisconsin school districts, enrollment in the Merrill Area Public Schools is declining. This decline in enrollment has had a very serious financial impact on our schools.

Because state aid is connected to the number of students enrolled at a school, a loss in students means a loss in state funding. While it would seem like educating fewer students would mean significant cost savings for our schools, the fact is expenses such as heating for buildings and the running of bus routes stay largely the same regardless of enrollment numbers.

The graph above displays our Revenue Limit membership (September FTE) counts for the past few years. September Full Time Equivalent (FTE) Counts are different than actual number of students served by the District. The September FTE count takes the total number of students served and subtracts students who have open enrolled into the District and adds back in those that have open enrolled out. Also, for FTE purposes, 4K students are only counted as .6 FTE.

LONG-TERM DEBT

Merrill Area Public Schools has no remaining debt. The remaining debt from Fund 38 was paid through debt defeasance and repayment in 2022. It is unusual for a school district to be able to say they are DEBT FREE!

LONG-TERM CAPITAL IMPROVEMENT TRUST FUND

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

The District established a long-term capital improvement trust fund in January of 2017. The District has also made additional deposits into the fund over the past two years as budgets have allowed.

FY	Balance at Year End	Contribution	Expenditures
2020-2021	\$1,990,997.71	\$1,800,000	\$0
2021-2022	\$1,880,947.65	\$0	\$111,038.66
2022-2023	\$1,628,746.68	\$500,000	\$808,981.34

FUND BALANCE: AN EXPLANATION

Governments, including school districts, organize their accounting systems based on “funds”. A fund is a set of accounting records that is separated from others for the purpose of carrying on a certain activity.

Funds demonstrate that dollars are only being used for approved purposes. All school districts have a general fund, and many have one or more other funds that account for specific activities. A “fund balance” is created or increased when the amount of the money in a fund is more than what was spent during a year.

A common misconception is that a fund balance is a cash account, similar to a savings account. A fund balance is the difference between a District’s assets and liabilities. However, some of a District’s assets are non-cash assets and not spendable. Additionally, incoming revenue is not consistent for a school district and therefore the fund balance often falls below the fund balance that is recorded on June 30th.

Determination of an appropriate fund balance is a critical factor in district financial planning and budgeting processes but it is strictly a local matter. DPI makes no recommendation regarding the amount a district should have as its General Fund balance, except that DPI encourages districts to seek legal counsel should they contemplate budgeting for and/or operating with a negative general fund balance.

A district with an appropriate fund balance can:

- avoid excessive short term borrowing thereby avoiding associated interest cost;
- accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs; and
- demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs.

Fund Balance Size

The most commonly asked question regarding fund balance is how large should it be? Perhaps the best answer would be "an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its longer range goals." However, this may not always be practical or politically possible.

The school district's auditors recommend a fund balance of 20%-25% (general fund balance).

Year	Amount	% of General Fund Expenditures
June 2014	\$5,760,226.00	16.86%
June 2015	\$5,996,921.00	17.65%
June 2016	\$6,052,260.00	18.11%
June 2017	\$5,235,104.00	15.55%
June 2018	\$5,007,137.00	14.31%
June 2019	\$5,023,606.05	13.48%
June 2020	\$6,095,562.63	15.91%
June 2021	\$6,442,249.26	15.87%
June 2022	\$8,642,979.50	18.41%
Projected June 2023	\$8,879,419.43	19.26%

*Generated from Forecast 5

CASH FLOW BORROWING

Merrill Area Public School District has historically had to establish a line of credit or short term borrow as a result of cash flow and Fund Balance. Below is illustrates the cash flow situation for MAPS in 22-23.



Merrill School District Cash Flow (Funds 10, 27, 50, 80) - Without Anticipated Borrowing

Month	Beg. Balance	State Aid	Taxes	Misc. Rev	Other Rev	Total Rev.	A/P	Payroll	Other Exp	Total Exp.	End. Balance
Jul-23	10,938,134.73	0.00	0.00	1,508,640.13	988,920.00	2,497,560.13	4,126,257.57	489,591.83	500,000.00	5,115,849.40	8,319,845.46
Aug-23	8,319,845.46		2,006,089.95	1,218,142.28		3,224,232.23	790,724.32	1,311,866.75		2,102,591.07	9,441,486.61
Sep-23	9,441,486.61	2,725,569.41	0.00	534,866.16		3,260,435.57	1,902,910.38	2,122,941.40	5,126,622.00	9,152,473.78	3,549,448.41
Oct-23	3,549,448.41		0.00	327,943.43		327,943.43	964,193.65	2,015,918.10		2,980,111.75	897,280.09
Nov-23	897,280.09		0.00	357,491.41		357,491.41	2,128,727.80	2,069,886.22		4,198,614.02	(2,943,842.53)
Dec-23	(2,943,842.53)	4,331,496.19	0.00	240,215.88		4,571,712.07	2,036,501.54	2,106,710.27		4,143,211.80	(2,515,342.26)
Jan-24	(2,515,342.26)		3,007,500.80	495,833.48		3,503,334.28	876,896.26	1,982,711.97		2,859,608.24	(1,871,616.22)
Feb-24	(1,871,616.22)		2,071,132.47	1,199,467.32		3,270,599.79	1,007,426.72	1,992,897.94		3,000,324.66	(1,601,341.08)
Mar-24	(1,601,341.08)	4,410,666.00	0.00	2,980,146.97		7,390,812.97	1,623,324.97	2,135,230.97		3,758,555.95	2,030,915.94
Apr-24	2,030,915.94		361,287.78	641,663.63		1,002,951.41	1,014,079.50	1,957,211.43		2,971,290.94	62,576.42
May-24	62,576.42		0.00	647,789.30		647,789.30	258,684.18	1,973,263.84		2,231,948.02	(1,521,582.30)
Jun-24	(1,521,582.30)	10,858,169.40	0.00	1,771,671.87		12,629,841.27	662,145.09	4,234,894.99		4,897,040.07	6,211,218.89
Jul-24	6,211,218.89	0.00	0.00	301,584.14		301,584.14	2,963,818.45	489,591.83		3,453,410.29	3,059,392.75
Aug-24	3,059,392.75		2,006,089.95	2,968,142.28		4,974,232.23	790,724.32	1,311,866.75		2,102,591.07	5,931,033.90
Sep-24	5,931,033.90	2,725,569.41	0.00	534,866.16		3,260,435.57	1,902,910.38	2,122,941.40		4,025,851.78	5,165,617.69

	Results
Low Point During Borrowing Term:	(4,129,949.05)
Safe Harbor Amount:	4,588,832.27
Not-to-exceed Borrowing Amount:	4,500,000.00

*Data provided by PMA

Short Term Borrowing Values

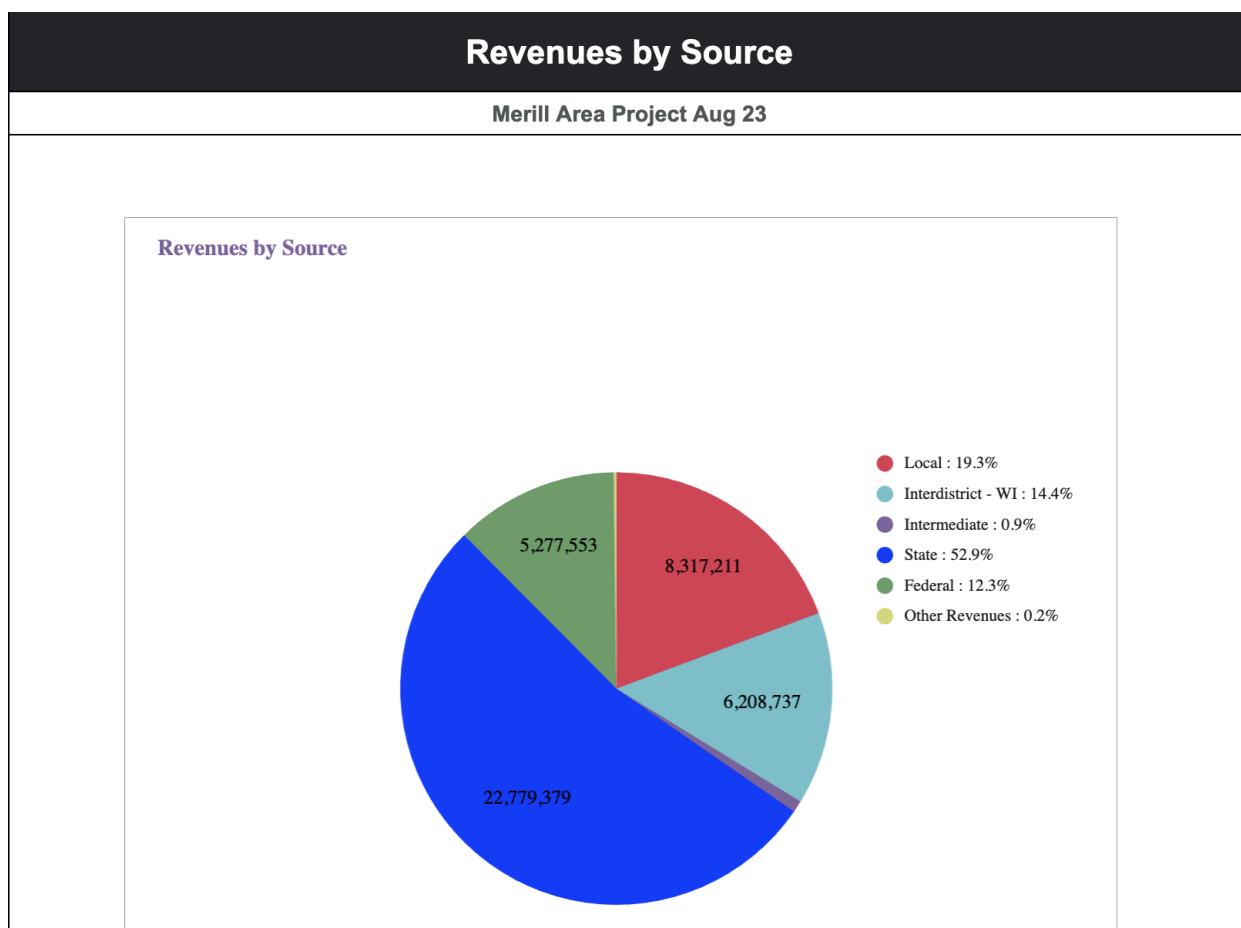
2020-2021	\$6,675,000
2021-2022	\$6,400,000
2022-2023	\$5,100,000
2023-2024	\$4,500,000

Due to a number of factors including an increased Fund Balance, MAPS was able to decrease the amount needed to borrow for 2022-2023.

WHERE THE MONEY COMES FROM (REVENUE SOURCES)

Since 1993, Wisconsin public school districts have operated under legislatively mandated revenue limits. A district's revenue limit is the maximum amount of revenue it may raise through general state aid and property taxes. Each school district's available revenue was initially based upon the amount of per pupil spending in the 1992-93 school year. The limit is adjusted annually (either increased or decreased) based upon a three-year rolling enrollment factor and an annual per pupil increase set by the legislature.

School districts must get voter approval through a referendum to levy taxes above the revenue limit.



HOW THE FUNDS ARE SPENT (EXPENDITURES)

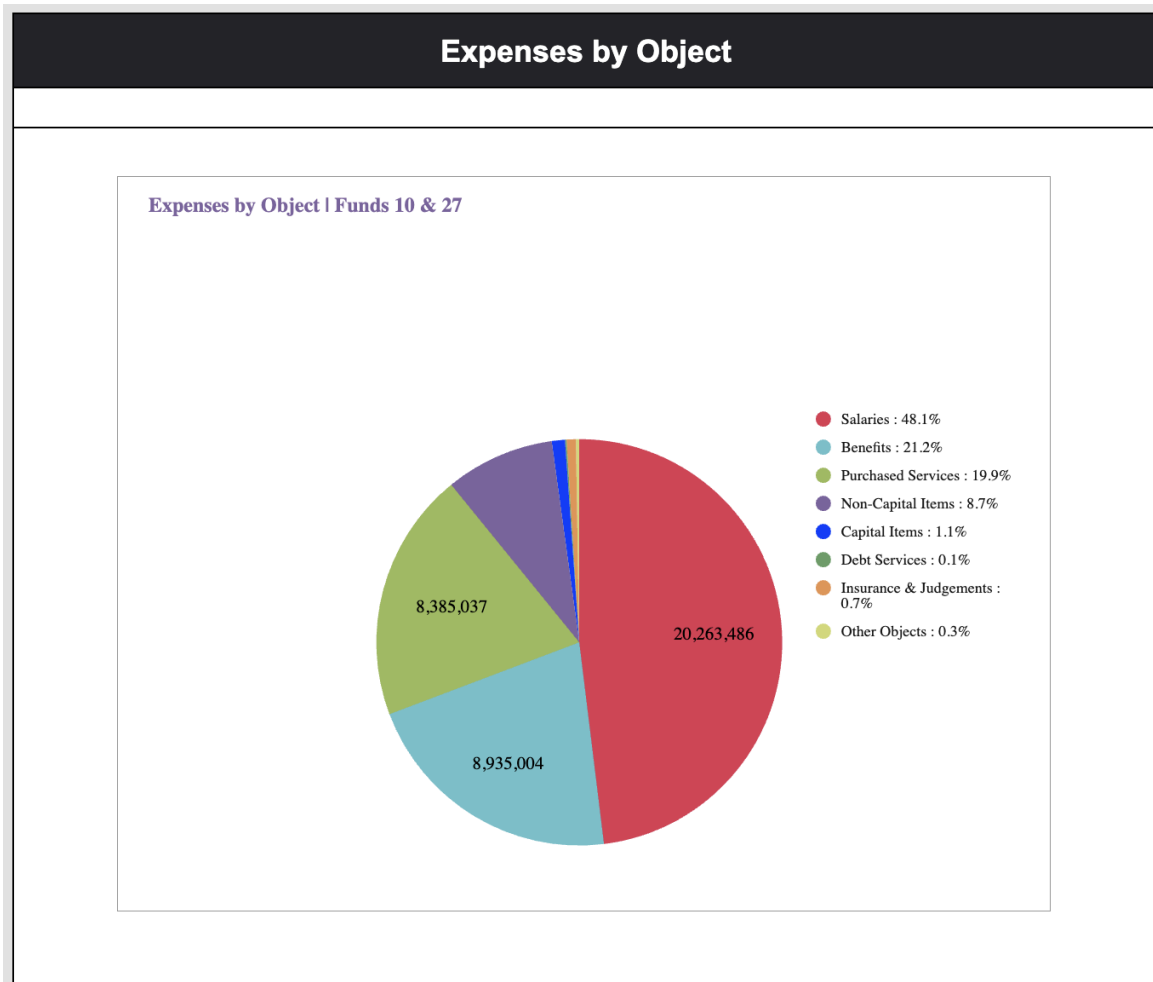
The majority (nearly 90%) of our operational budget is detailed in the following two categories:

Salaries/Benefits:

Nearly 69% of our operational budget is allocated for employee's salaries and benefits. In addition to teachers, administrators and support staff, compensation for substitute staff, seasonal custodial help, coaches/advisors for extra-curricular activities, curriculum and staff development and early retirement benefits are also included in this figure.

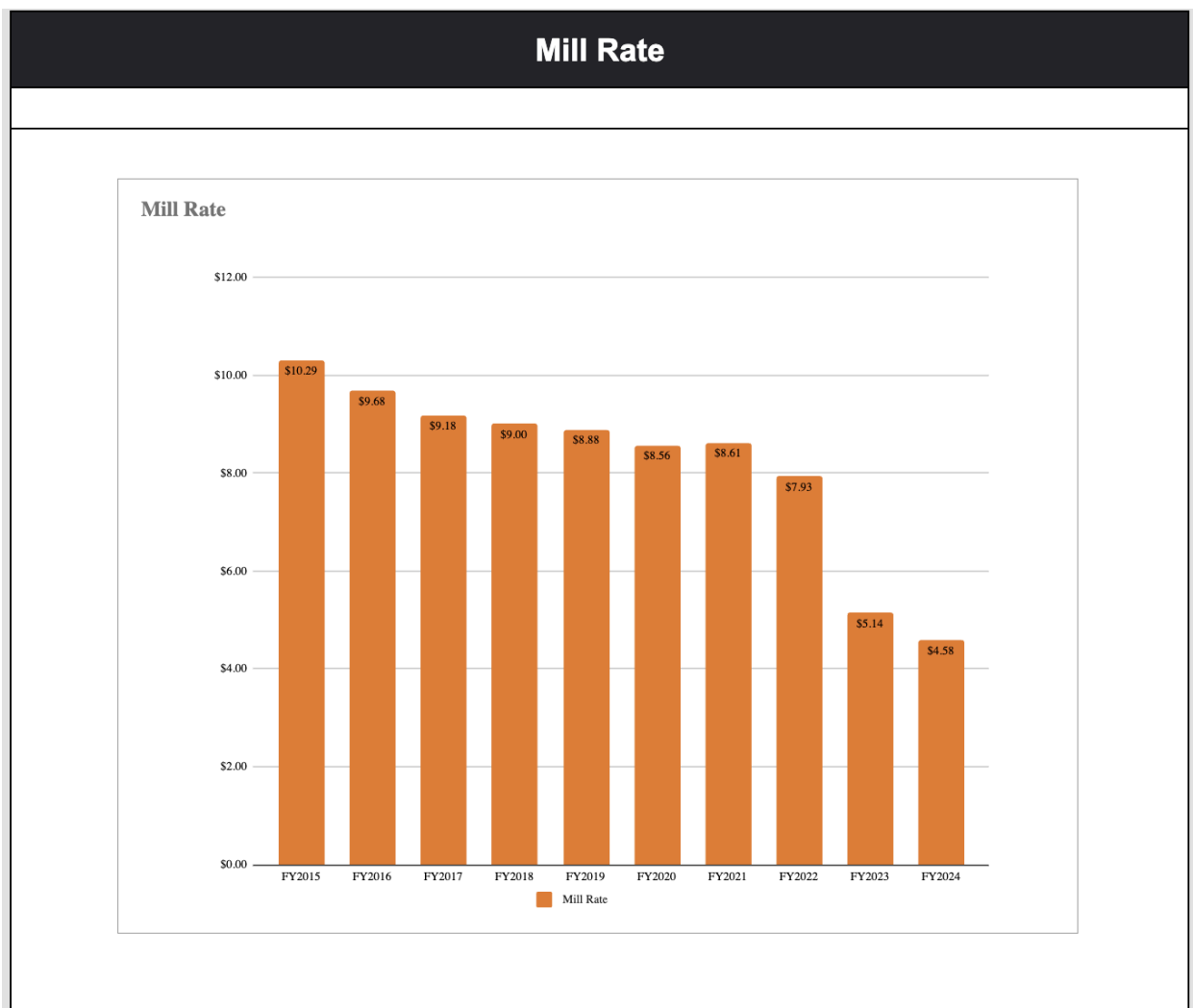
Purchased Services:

This includes 1) services performed by individuals other than district employees for such things as audit, legal, pupil transportation, student tuition payments, professional development and 2) property-related services such as maintenance projects, utilities, communications, publications, and fuel for buses.



MILL RATES

Property tax rates, or mill rates, are determined by dividing the total tax levy by the total property value of the district. A district's mill rate can rise or fall independently from the total tax levy. In other words, a district's mill rate can rise even when the total levy decreases and vice versa. The mill rate also represents an average rate. An individual homeowner's rate could be higher or lower than the rates shown below. The table below shows the changes in mill rate each year since 2013.



Estimating the impact of the school district's levy on an individual homeowner can be difficult as there are several factors that can influence the amount of tax an individual homeowner will end up paying on their property.

A decrease or increase in the overall tax levy of a school district does not necessarily translate into a corresponding increase or decrease in an individual's tax bill. Property taxes are apportioned to individual property owners in the same proportion as a property owner's property value is to the overall property value of the municipality in which the property is located. In other words, if a parcel of property is 1% of the total value of taxable property within the municipality, then that property owner will pay 1% of the tax levy apportioned to that municipality. If an individual's property value increases at a faster rate than the other properties in the municipality, or if their property value remains flat while the overall property values decrease, a homeowner could see an increase in taxes even with a lower school district tax levy. The opposite is also true in that a homeowner could see a drop in their tax bill even though the school's total levy is increasing.

Estimated Mill Rate for FY24: \$4.58

BUDGET ADOPTION 2023-24			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	6,442,249.26	8,642,979.30	8,879,419.43
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	1,298.14	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	26,242.73	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	8,641,681.16	8,853,176.70	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,642,979.30	8,879,419.43	8,879,419.43
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	9,982,699.84	7,507,081.95	7,114,011.00
240 Payments for Services	1,813.00	694.50	0.00
260 Non-Capital Sales	132,294.83	75,241.62	85,200.00
270 School Activity Income	75,273.81	86,033.62	74,450.00
280 Interest on Investments	7,021.16	170,975.80	147,000.00
290 Other Revenue, Local Sources	57,991.10	155,394.49	66,400.00
Subtotal Local Sources	10,257,093.74	7,995,421.98	7,487,061.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	6,634,951.00	5,988,737.00	5,983,737.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	6,634,951.00	5,988,737.00	5,983,737.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	63,555.94	105,225.08	79,904.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	269,066.21	142,103.87	300,000.00
590 Other Intermediate Sources	5,000.00	0.00	0.00
Subtotal Intermediate Sources	337,622.15	247,328.95	379,904.00

BUDGET ADOPTION 2023-24 (CONT.)			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
State Sources			
610 State Aid -- Categorical	316,792.00	279,896.94	275,406.00
620 State Aid -- General	18,549,363.00	18,253,545.00	17,642,664.00
630 DPI Special Project Grants	69,450.07	93,090.52	67,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	687,355.22	708,010.78	687,000.00
660 Other State Revenue Through Local Units	78,060.67	52,356.30	52,000.00
690 Other Revenue	2,284,845.61	2,171,551.42	2,078,000.00
Subtotal State Sources	21,985,866.57	21,558,450.96	20,802,070.00
Federal Sources			
710 Federal Aid - Categorical	15,533.51	25,639.00	25,266.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	1,452,625.15	1,553,519.85	2,611,027.10
750 IASA Grants	364,061.71	362,503.36	326,580.75
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	366,802.00	263,489.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	2,199,022.37	2,205,151.21	2,962,873.85
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	84,478.00	0.00	0.00
870 Long-Term Obligations	370,066.37	0.00	0.00
Subtotal Other Financing Sources	454,544.37	0.00	0.00
Other Revenues			
960 Adjustments	253,754.35	33,653.43	30,000.00
970 Refund of Disbursement	88,809.61	20,386.00	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	38,882.15	19,844.95	23,000.00
Subtotal Other Revenues	381,446.11	73,884.38	83,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	42,250,546.31	38,068,974.48	37,698,645.85

BUDGET ADOPTION 2023-24 (CONT.)			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	6,372,800.61	5,605,646.58	5,003,797.81
120 000 Regular Curriculum	7,797,297.94	7,248,992.16	6,915,527.49
130 000 Vocational Curriculum	1,018,713.36	1,010,455.81	939,326.21
140 000 Physical Curriculum	1,172,090.48	1,158,077.07	1,005,687.36
160 000 Co-Curricular Activities	685,563.31	619,810.13	603,418.11
170 000 Other Special Needs	347,290.43	361,697.81	220,132.00
Subtotal Instruction	17,393,756.13	16,004,679.56	14,687,888.98
<i>Support Sources</i>			
210 000 Pupil Services	1,559,956.25	1,506,015.95	1,498,030.37
220 000 Instructional Staff Services	2,449,163.82	2,566,072.81	3,708,125.45
230 000 General Administration	591,116.87	507,613.14	472,991.63
240 000 School Building Administration	2,090,133.35	2,089,311.63	2,072,047.79
250 000 Business Administration	6,442,097.59	5,980,620.64	6,108,417.59
260 000 Central Services	841,652.66	748,887.52	908,478.44
270 000 Insurance & Judgments	283,068.35	315,305.00	311,500.00
280 000 Debt Services	243,255.86	172,152.25	50,800.00
290 000 Other Support Services	1,331,535.93	1,347,368.60	1,319,903.40
Subtotal Support Sources	15,831,980.68	15,233,347.54	16,450,294.67
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	4,137,161.10	4,189,156.16	4,381,962.20
430 000 Instructional Service Payments	2,255,177.45	2,400,854.90	2,177,500.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	382,314.31	4,496.19	1,000.00
Subtotal Non-Program Transactions	6,774,652.86	6,594,507.25	6,560,462.20
TOTAL EXPENDITURES & OTHER FINANCING USES	40,000,389.67	37,832,534.35	37,698,645.85

SPECIAL PROJECT FUNDS (FUNDS 21, 29)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	1,505,448.43	1,537,427.90	1,586,085.17
900 000 Ending Fund Balance	1,537,427.90	1,586,085.17	1,586,085.17
REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	694,579.53	923,466.04	643,999.00
200 000 Support Services	472,006.58	477,014.29	281,340.00
400 000 Non-Program Transactions	107,633.36	73,050.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,274,219.47	1,473,530.33	925,339.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	3,529,602.06	3,688,821.76	3,504,644.10
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	11,660.05	0.00	0.00
340 Payments for Services	200,130.00	257,927.00	225,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	211,790.05	257,927.00	225,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	6,513.97	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	156,048.27	237,997.43	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	162,562.24	237,997.43	0.00
State Sources			
610 State Aid -- Categorical	1,510,488.00	1,694,911.82	1,935,977.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	2,000.00	0.00	0.00
Subtotal State Sources	1,512,488.00	1,694,911.82	1,935,977.00

SPECIAL EDUCATION FUND (FUND 27) CONT.	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	1,144,708.29	854,635.92	780,114.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,144,708.29	854,635.92	780,114.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	140.00	0.00	0.00
Subtotal Other Revenues	140.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,561,290.64	6,734,293.93	6,445,735.10
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,066,282.15	5,150,019.48	5,093,284.50
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,066,282.15	5,150,019.48	5,093,284.50
Support Sources			
210 000 Pupil Services	524,529.19	658,637.54	760,214.00
220 000 Instructional Staff Services	317,099.42	397,347.38	185,236.60
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	472,258.60	474,775.53	407,000.00
260 000 Central Services	46.53	225.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00

SPECIAL EDUCATION FUND (FUND 27) CONT.	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
290 000 Other Support Services	13,250.00	1,250.00	0.00
Subtotal Support Sources	1,327,183.74	1,532,235.45	1,352,450.60
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	167,824.75	52,039.00	0.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	167,824.75	52,039.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,561,290.64	6,734,293.93	6,445,735.10

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	79,794.15	59,524.40	59,524.40
900 000 ENDING FUND BALANCES	59,099.40	59,949.40	59,524.40
TOTAL REVENUES & OTHER FINANCING SOURCES	1,154,560.87	111,350.38	0.00
281 000 Long-Term Capital Debt	0.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	1,175,255.62	110,925.38	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,175,255.62	110,925.38	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	1,990,997.71	1,880,947.65	1,628,746.68
900 000 Ending Fund Balance	1,880,947.65	1,628,746.68	1,628,746.68
TOTAL REVENUES & OTHER FINANCING SOURCES	988.60	556,780.37	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	111,038.66	808,981.34	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	111,038.66	808,981.34	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	307,410.47	535,546.49	485,309.48
900 000 ENDING FUND BALANCE	535,546.49	485,309.48	447,601.48
TOTAL REVENUES & OTHER FINANCING SOURCES	1,561,242.72	1,286,615.05	1,168,350.00
200 000 Support Services	1,333,106.70	1,336,852.06	1,206,058.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,333,106.70	1,336,852.06	1,206,058.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	24,869.95	10,399.54	(31,298.02)
900 000 ENDING FUND BALANCE	10,399.54	(31,298.02)	20,138.14
TOTAL REVENUES & OTHER FINANCING SOURCES	184,330.75	247,793.30	365,000.00
200 000 Support Services	9,857.76	43,500.28	63,220.00
300 000 Community Services	186,016.55	245,990.58	250,343.84
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	195,874.31	289,490.86	313,563.84

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.