

STATE OF THE
DISTRICT 2020-21

Annual BUDGET
REPORT 2021-22

Student Achievement

Community Partnership

Future Success



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

2021-22 IMPORTANT DATES

August 9, 11, 13, 18-26, 30-31
Staff Development
No School

October 28
Staff Development
No School

January 31
Staff Development
No School

May 25
Last day of school for students

September 1
First Day of School

October 29
No School

February 18
No School

May 26
Staff Development
No School

September 6
Labor Day
No School

November 24-26
Thanksgiving Break

March 21-25
Spring Break

May 31
Summer School Begins

September 27
Staff Development
No School

December 23-31
Winter Break

April 15
Good Friday
No School

January 3
School Resumes

Late Start Wednesdays:
Oct. 6, Nov. 3, Dec. 1,
Jan. 5, Feb. 2, Mar. 2,
Apr. 6 & May 18

MERRILL AREA PUBLIC SCHOOL DISTRICT
BOARD OF EDUCATION
2021-2022



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

Term ends 2022



Jon Smith
Vice President
N1788 Blackjack Lane
Merrill, WI 54452
(715) 470-3002
Jonathan.Smith@mapsedu.org

Term ends 2022



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

Term ends 2022



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

Term ends 2023



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

Term ends 2023



Maria Volpe
Board Member
N3016 County Road JJ
Merrill, WI 54452
(715) 921-2012
Maria.Volpe@mapsedu.org

Term ends 2023



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

Term ends 2024



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

Term ends 2024



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

Term ends 2024

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 past years, this report provides a formal review of the ongoing efforts many have made throughout the District and an overall review of student performance.

We confidently opened our doors to the 2020-2021 school year, providing face-to-face, virtual and blended delivery instruction to our students. While it became necessary to quarantine classrooms and entire buildings throughout the year, we were able to student instruction at a consistent pace. Students and staff complied with the fask mask requirement and we maintained social distancing to the best of our ability in many settings. While the athletic and student events seasons were abbreviated, students were able to participate in more activities, especially when compared to last Spring.

Student achievement remains a top priority for MAPS. Our curriculum and instruction department continues to focus on using data to support student learning. Each of our four elementary buildings participated in an ELA pilot program to help determine the best comprehensive resource to support academic improvement for students. An elementary selection committee met multiple times throughout the year to work through a vetting process to help select our new elementary resource. Some of this work focused on establishing our core beliefs for literacy instruction. The vetting process included unbiased decision making that included key stakeholders. This work was continuous and ongoing throughout the 2020-21 school year.

Our district continues to be fiscally responsible considering the declining student enrollment we continue to face. Two central office administrator positions were eliminated this year. District consolidation plans also continue as the Jefferson Elementary School building will not be used for student instruction allowing us to reduce our 2021-2022 staff by five teachers, one principal, one custodian, one secretary and one aide.

This past year also found us as defendants in a court case with the Maple Grove Governance Board. While the court ruled that the governance board was not in default of their charter school contract, an appeal was filed and overturned the judges decision by finding contractual default concerning low student enrollment. Despite the appeal, the MAPS Board of Education voted to allow Maple Grove Charter School to detach from Merrill Area Public Schools and join the neighboring Athens School District.

As we seek efficient ways to provide opportunities for students, we are committed to Merrill's tradition of excellence. It is our intent to make 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,
Dr. John Sample, Superintendent

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.

ABOUT MAPS - BOARD GOALS

Merrill Area Public Schools (MAPS) remains committed to student achievement, community partnership and future success for all students. We continue to strive for a strong collaboration with our Board of Education as we provide a quality education for all students.

The district is defined by its mission, guided by its vision, and focused on its strategic goals. We incorporate the use of our district scorecard to provide evidence of student achievement and success, community partnership, student and staff wellness and fiscal responsibility. The MAPS model is based on a belief of continuous improvement, which starts with aligning all aspects of the district to support student learning. Our commitment to continuous improvement prepares our learners for an ever-changing world in a way that is effective, efficient and provides results.

Our school leaders and staff monitor student progress in a multitude of formats, typically following cohort groups over time, as part of this improvement process.

- Academic measures such as the Wisconsin state assessments, ACT, FastBridge test scores and other local summative/formative assessment data.
- School climate and culture statistics are also monitored via student attendance, involvement in school activities and student management data.
- Perception data is measured via student, staff and parent surveys.

We challenge our students by connecting rigorous standards to personal learning plans based on interest and real world issues. We believe that quality instruction and the appropriately facilitated use of technology is essential to the learning environment, hence our Kindergarten through MHS 1-to-1 iPad initiative.

We believe in community partnerships and the fact that relationships matter. While our goal is to prepare students for an ever-changing global economy, we are also providing students with the skill set to be successful in their own community. We value our community and understand that our success is dependent on the success of the community. Continuing, MAPS remains committed to the priorities stated in our most recent referendum and input provided by our taxpayers.

The district monitors their financial stability through key indicators such as open enrollment, summer school attendance, level of fund balance and the district's bond rating. Other measurable indicators on the dashboard are graduation rates, level of staff education, positive media coverage, post secondary enrollment and staff development data.

The Merrill Area Public Schools district presently serves students in grades 9-12 (one high school with 811 students), in grades 6-8 (one middle school with 577 students), and in kindergarten through 5th grade (four elementary schools totaling 896 students). The district also maintains two school forests and a pre-kindergarten facility that is operated by the school district for Head Start students, 4K students and Early Childhood students with disabilities. Currently, 211 three and four-year-old children are enrolled in this integrated program. A community-based pre-kindergarten program began in 2010-11. MAPS also offers virtual courses through its Bridges Virtual Academy (4K-12). BVA's enrollment for the 2019-20 school year totaled approximately 692 students from around the state.

There are approximately 375 staff members employed by the school district, including 228 people who are professionally certified teachers. Of these staff, 122 have received master's degrees and most have additional education credits. The district's certified staff members have taught for an average of 14.5 years. Our staff is our greatest resource and the professional development of our staff continues to be a worthy investment.

ABOUT MAPS - BOARD GOALS

The Fund 10 operating budget for MAPS was approximately \$40.1million for the 2020-21 school year.

An important fact about the MAPS student body is that more than half of the graduates who begin their advancement in the university system finish what they started. Also, Merrill Area Public Schools is unparalleled in the state of Wisconsin in the number and value of scholarships awarded to graduates each year. In 2021, approximately \$1.1 million was awarded to Merrill graduates, which speaks to the fact that Merrill values education as a path to success for its young people.

MAPS leaders are committed to remaining focused on student learning and unanimously believe that ALL STUDENTS CAN LEARN.

The staff of Merrill Area Public Schools recognizes and appreciates the hard work of its members of the Board of Education. We respect the efforts of our esteemed Board and maintain a positive working relationship based on district efficiency and results.

BOARD GOALS

(Adopted April 26, 2021)

- 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.

PINE RIVER SCHOOL FOR YOUNG LEARNERS

Jill Seaman, 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 two early childhood special education teachers on site.

MAPS also offers the Community 4K program at four sites: Trinity Lutheran School, 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.

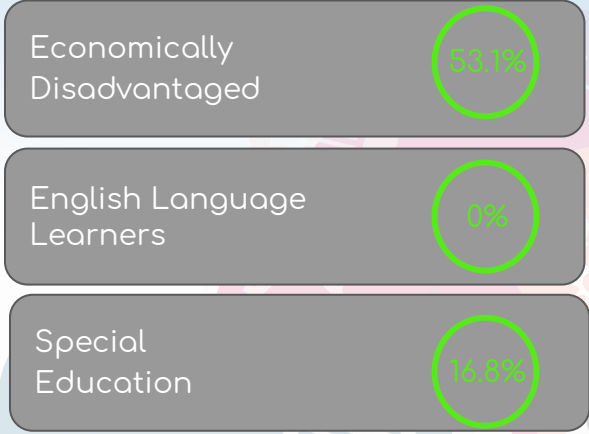
All programs operate on the same calendar as the MAPS district. Children attend for either a morning or afternoon session. Family events are held throughout the year to share the learning. We take our partnership with the children’s most important teacher, their family, very seriously. Families help 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.

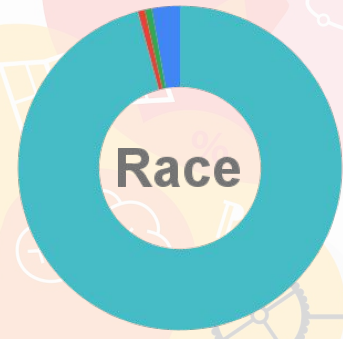
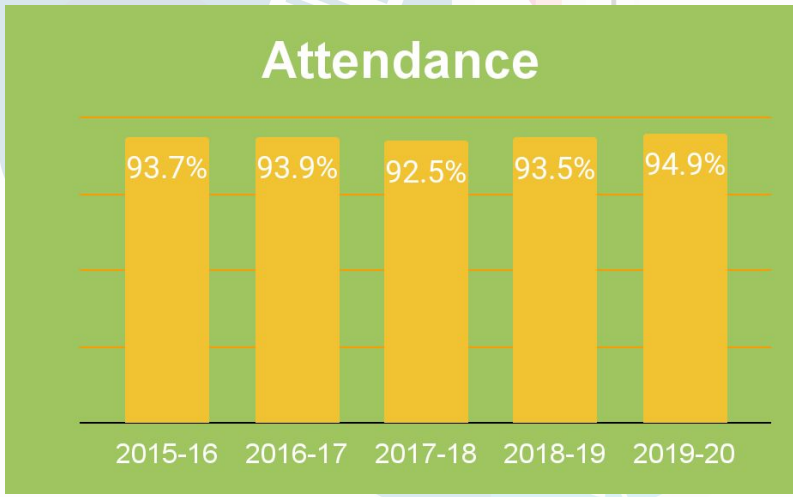
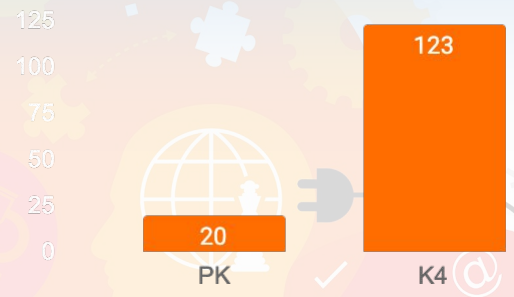
Did you know:

- Our natural playscape is open to the public during non-school hours. Please come and learn through play.
- In 2015 an independent audit of our program ranked MAPS Head Start in the top 10% of Head Starts nationwide!

Pine River School for Young Learners 2020-21 Demographics



Enrollment



● White ● Asian ● Hispanic ● Two or More

Certified Staff

Number of Teachers	8.1
% Advance Degrees	50%
Experience (Avg Years)	10.7

Staff Data

Administrators	.88
Para-educators	7.4
Clerical staff	4
Custodial Staff	1

Fastbridge Testing - Spring, 2021

FastBridge eReading readiness - Composite Score (According to Spring Benchmarks)

Grade Level	Total Number of Students	Number of Students Identified At or Above Benchmark	Number of Students Identified Below Benchmark	Percentage of Students Below Benchmarks	Percentage of Student Growth
MAPS 4K	76	32	44	58%	-17%
PRSYL 4K	46	10	36	79%	-9%
All 4K	122	42	80	66%	-14%

JEFFERSON ELEMENTARY SCHOOL

Heather Skutak, Principal

Jefferson Elementary is home to approximately 200 students from kindergarten through 5th grade. It has a rich tradition of academic excellence and a sense of school spirit that touches students, staff, parents, and the community. Jefferson teachers and staff are dedicated to ensuring the success of the whole student: creating rich, meaningful relationships, cultivating a passion for learning, and providing each student with the opportunity to grow both as an individual and as part of a team.

The school's dedicated group of teachers and support staff are committed to providing all students with a safe, stimulating, child-centered learning environment. Through partnerships with their families, the school strives to prepare students to become productive members of an ever-changing society. Jefferson Elementary students are exposed to high quality educational experiences that ensure they reach their maximum potential as lifelong learners. These family and community partnerships extend beyond the school day to include after-school opportunities through our Jags Club, tutoring, and enrichment programs.

Jefferson students also have the opportunity to become a "Jaguar of the Month". This program is intended to promote a positive climate and culture at the school. Every day, we celebrate students who have demonstrated our ROAR values of Respecting others, Owning our actions, Acting safely, and Rising to the challenge at all times and in all places.

Jefferson Elementary encourages parents to get involved and take an active role in the school and their children's education. The school's parent-teacher organization provides strong support for enrichment activities and events at the school, greatly benefiting all of our students.

Did you know:

- Over 70% of Jefferson students took part in Jefferson 'Jag Clubs,' a component of our grant programming which extends learning beyond the bells. Staff, parents and community members led groups of students in tutoring, special field trips, as well as enrichment classes such as Lego League, Science Alliance, Maker Club, Student Council, Lifetime Sports, Knitting, Cooking, Art and much more.
- Jefferson Elementary is an AGR (Achievement Gap Reduction) school, meaning all classrooms in grades kindergarten through third grade have a student-to-teacher ratio of 18 to 1 or less by the use of instructional coaches. This helps teachers to better accommodate individual student needs.

Jefferson Elementary 2020-21 Demographics

Economically Disadvantaged

53.1%

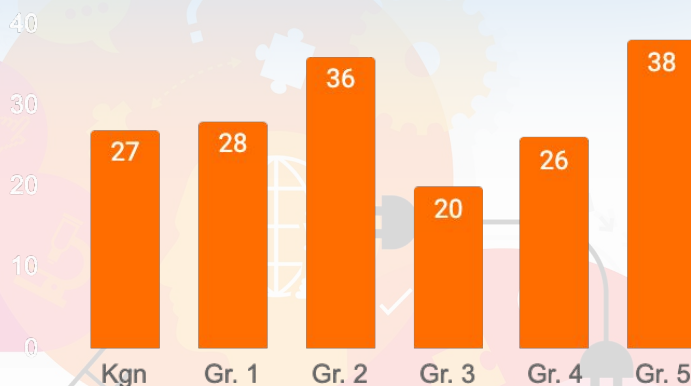
English Language Learners

1.1%

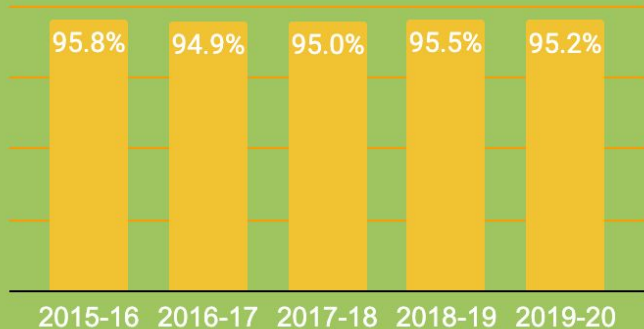
Special Education

19.4%

Enrollment



Attendance



Race

White Black Hispanic Two or More

Certified Staff

Number of Teachers 17.1

% Advance Degrees 47%

Experience (Avg Years) 16.1

Staff Data

Administrators 1

Para-educators 8

Clerical staff 1

Custodial Staff 2

Fastbridge Testing - Spring, 2021

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten	28	15	13	46%	+20%
Grade 1	28	11	17	57%	-1%
Grade 2	36	24	12	33%	+35%
Grade 3	19	14	5	26%	+16%
Grade 4	27	15	12	44%	+4%
Grade 5	42	25	17	40%	+5%

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten	28	21	7	25%	+6%
Grade 1	28	20	8	29%	-3%
Grade 2	36	25	11	31%	-2%
Grade 3	19	13	6	32%	+0%
Grade 4	27	16	11	41%	+3%
Grade 5	42	20	22	52%	-2%

Kate Goodrich Elementary School

Amy Stutzriem, Principal

Alex Mashak, Associate Principal

Kate Goodrich Elementary School is Merrill's newest elementary school. Built in 1998 and located in the central Merrill area, it serves approximately 350 students with three classrooms per grade level from kindergarten through fifth grade. We are known for our collaborative School-Wide Title I programming, engaging family involvement activities, and our love for our students and families.

Named after the first teacher of the town's original elementary school, Kate Goodrich Elementary School is a vibrant, caring, and nurturing environment where staff, parents and other community members work collaboratively to create an ideal learning atmosphere for all students. The school has a beautiful library, 1:1 ipads, state of the art technology in all classrooms, and two large playgrounds. Other features include a beautiful art studio and a large music room, which enable students to fully express their artistic and musical talents. A program that benefits our students is the available school breakfast each day.

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. Staff and students also take pride in serving others through community service projects and classroom activities. We welcome your visit. Come and see for yourself what makes Kate Goodrich such a great school!

Kate Goodrich students and staff have continued their hard work to implement the Reader's Workshop approach to literacy instruction. Students are highly engaged in reading and we continue to see growth in our reading achievement. Many literacy activities take place throughout the building, including a buddy classroom strategy. Each intermediate classroom takes on the role of being mentors for a primary classroom. Together they work on activities that demonstrate that reading is incredibly powerful for all of our futures. Our students develop strong relationships with each other, and this creates a learning environment where every child is valued and successful.

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. Each module (unit) builds upon previous learning to create a comprehensive math curriculum and an increase in student achievement. Students are using hands-on learning to make new discoveries in their mathematical journey.

Kate Goodrich Elementary School (CONT.)

Amy Stutzriem, Principal
Alex Mashak, Associate Principal

Kate Goodrich students, staff, and families believe that every child deserves a high quality education and a school where students are loved. We utilize our Positive Behavior Interventions and Supports (PBIS) to define expected behaviors, and we focus on our social and emotional growth through morning meetings. Our blended learning approach includes integrating digital learning in addition to traditional teacher directed learning. Our students are highly motivated and engaged in the learning and take ownership for their academic growth. Every student has access to their own iPad to support their learning objectives.

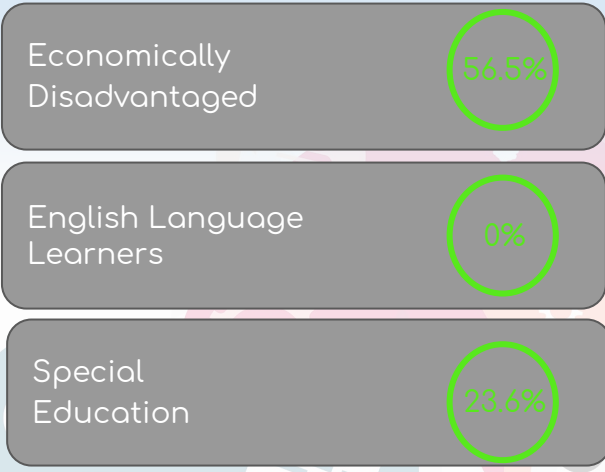
Our school excels due to the constant support of our families and staff. Kate Goodrich Elementary School is known for having a strong community presence through the projects and activities that influence the world around us. We appreciate everyone who participates in our Walk-a-Thon, Veteran's Day program, Art and Music Talent Shows, Honor Flight fundraisers, and Chili Cook-Off. Our students at Kate Goodrich are loved and are prepared to be productive citizens of the world.

*Did you
know:*

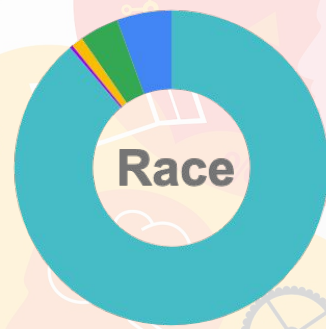
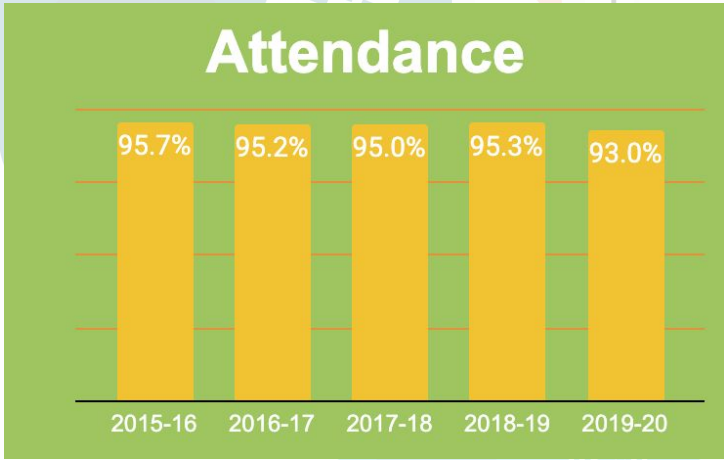
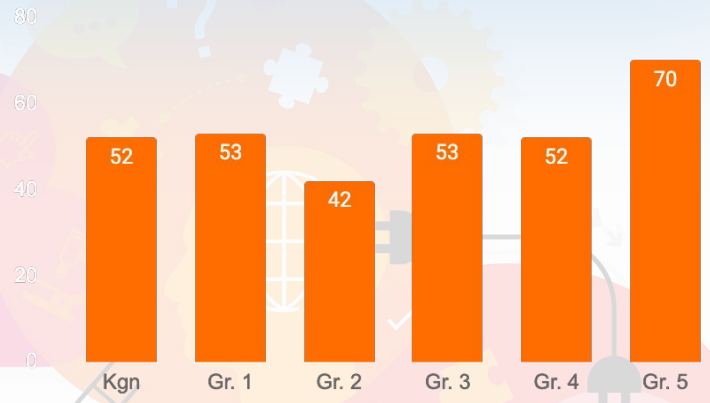
- Our school motto is:
Make Everyday The Kate Goodrich Way!

Kate Goodrich Elementary

2020-21 Demographics



Enrollment



● White
 ● Amer Indian
 ● Black
 ● Hispanic
 ● Two or More

Certified Staff

Number of Teachers	32.1
% Advance Degrees	48%
Experience (Avg Years)	13

Staff Data

Administrators	2
Para-educators	14.1
Clerical staff	1.5
Custodial Staff	3

Fastbridge Testing - Spring, 2021

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten (Early Reading)	50	30	20	40%	+20%
Grade 1	56	29	27	48%	+28%
Grade 2	47	22	25	53%	+4%
Grade 3	54	32	22	41%	-1%
Grade 4	50	30	20	40%	+3%
Grade 5	69	41	28	41%	+5%

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten (Early Math)	50	27	23	46%	+6%
Grade 1	56	44	12	21%	+19%
Grade 2	47	30	17	36%	-2%
Grade 3	54	33	21	39%	-7%
Grade 4	50	35	15	30%	+11%
Grade 5	69	42	27	39%	+4%

MAPLE GROVE ELEMENTARY SCHOOL

Dr. Dawn Nonn, Principal

Maple Grove School, a unique, rural charter school serves students in grades K-5. Our school creates engaging and rich educational experiences for our students that teach character development and foster personal ownership in student learning. Exploratory learning at Maple Grove School addresses topics of community understanding, agriculture, environmental awareness and stewardship. Curriculum covers state standards with a focus on personalized learning.

Maple Grove School's mission strives to develop the whole child through character development to become lifelong learners and engaged community members. Maple Grove aspires to engage all learners through collaborative, hands on, and meaningful learning experiences through community traditions and high expectations.

Maple Grove Charter School was founded on Expeditionary learning principles and continues many of the tenants: character development, community as a resource, hands-on inquiry based learning, and personal ownership of learning through a personalized approach. This includes an outdoor classroom with Wi-Fi, gardening and composting, chickens, maple tree tapping and our School Forest.

Our character traits, known as CRISP (Craftsmanship, Respect, Integrity, Stewardship, and Perseverance), can be found throughout our building. We celebrate these traits and refer to them throughout our learning experiences.

Did you know:

- Built in 1904, Maple Grove School has the unique distinction of being one of the oldest public elementary schools in the nation. It is steeped in a rich history of providing academic excellence, and is a reflection of the commitment of the families in the Hamburg community to their school.
- We have our own 25 acre School Forest with walking trails and gardens
- We offer advanced music and art through our Delta programs.
- 1 to 1 iPad school
- Fromm scholarship for college
- We celebrated 115 years of educating children in 2019

Maple Grove Elementary

2020-21 Demographics

Economically Disadvantaged

34.7%

English Language Learners

0%

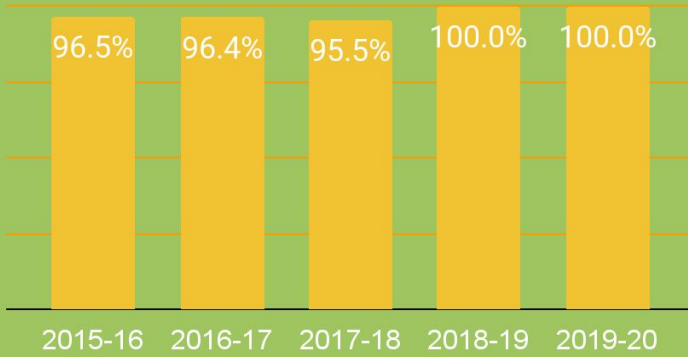
Special Education

6.7%

Enrollment



Attendance



Race

White Hispanic Two or More

Certified Staff

Number of Teachers 6.5

% Advance Degrees 36%

Experience (Avg Years) 14.7

Staff Data

Administrators .5

Para-educators .7

Clerical staff 1

Custodial Staff 1

Fastbridge Testing - Spring, 2021

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten	8	2	6	75%	-38%
Grade 1	14	10	4	29%	-5%
Grade 2	10	3	7	70%	-6%
Grade 3	17	13	4	24%	5%
Grade 4	11	6	5	45%	-12%
Grade 5	11	6	5	45%	-9%

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten	8	5	3	37%	0%
Grade 1	14	12	2	14%	7%
Grade 2	10	8	2	20%	-2%
Grade 3	17	9	8	47%	12%
Grade 4	11	8	3	27%	40%
Grade 5	11	7	4	36%	-9%

WASHINGTON ELEMENTARY SCHOOL

Trisha Detert, Principal

Located at 1900 E 6th Street, on the east side of Merrill, students from Gleason, Pine River and the city of Merrill all attend Washington Elementary School. The school has a diverse population of approximately 250 students, including many English as a Second Language students.

At Washington Elementary, education starts by establishing a positive relationship with children and their families. Washington's "School Families" activities and "Positive Behavior and Intervention Support" discipline system are some examples of the school's student-centered focus.

Team teaching is the new norm at Washington, we are meeting our learners at their level academically by using data to create an academic plan of success for each student. Washington is fortunate to have iPads in the hands of every learners, they are able to become content creators instead of just consumers.

Conservation, environmental awareness and compassion for others are also incorporated into the Washington curriculum. Students recycle paper, turn food scraps into compost and participate in "green" activities throughout the year. The school even has an outdoor classroom, which staff members use to promote science and environmental care. In addition, food drives for the local food pantry and fundraisers to support UNICEF, the Juvenile Diabetes Foundation and local disaster relief efforts are led by both students and teachers.

The Washington PTO promotes family involvement through special events such as the Aloha Hop, Bingo Night, Secret Santa and Family Fun Day at the school forest.

Did you know:

- Washington has an amazing MakerSpace where students are encouraged to use their creativity and talents in all things STEM.
- Washington is the district magnet school for Hispanic families.
- Washington has a "Green Team" which has organized projects such as the outdoor classroom, community garden, and earth day activities.

Washington Elementary 2020-21 Demographics

Economically Disadvantaged

46.5%

English Language Learners

0.5%

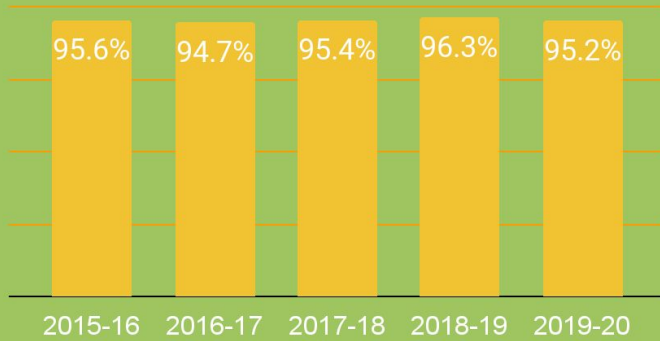
Special Education

23.5%

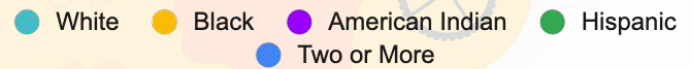
Enrollment



Attendance



Race



Certified Staff

Number of Teachers	20.8
% Advance Degrees	68%
Experience (Avg Years)	20.5

Staff Data

Administrators	1
Para-educators	10.5
Clerical staff	1
Custodial Staff	2.3

Fastbridge Testing - Spring, 2021

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten	37	24	13	35%	+4%
Grade 1	35	18	17	49%	+10%
Grade 2	31	21	10	32%	+13%
Grade 3	37	25	12	32%	+7%
Grade 4	31	23	8	26%	+8%
Grade 5	40	22	18	45%	-2%

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Kindergarten	36	26	12	32%	+/-0
Grade 1	34	30	4	12%	+23%
Grade 2	30	24	7	23%	-7%
Grade 3	37	25	12	32%	-3%
Grade 4	31	25	6	19%	+28%
Grade 5	40	24	16	40%	+15%

Prairie River Middle School

Ryan Martinovici, Principal
Mark Seaman, Associate Principal

PRMS has a one-to-one learning environment, and is developing a more personalized, tailor-made learning environment for our students. Our highly qualified instructional staff members understand the importance of motivating and engaging our learners in order to develop independent thinkers.

Prairie River Middle School (PRMS) has evolved from a high school (1922-1997) into a true middle school that places students into smaller learning communities or teams. Our 6th grade students work with dynamic two person teams so as to know and understand the student. Meanwhile, our 7th and 8th grade students work collaboratively, typically on a four teacher content-specific team, often looping students for two years.

Our approach with students incorporates restorative practices and Positive Behavior Intervention and Support (PBIS) in order to create and enhance positive relationships. We develop the whole child on a routine basis and have academic intervention time built into the regular school day in order to meet student needs.

Meanwhile, PRMS academics focuses on research based best practices. 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!

Did you know:

- The middle school is the first time when all of the students in the district come together.
- Most PRMS students are involved in multiple co-curricular activities.

Prairie River Middle School

2020-21 Demographics

Economically Disadvantaged

44.1%

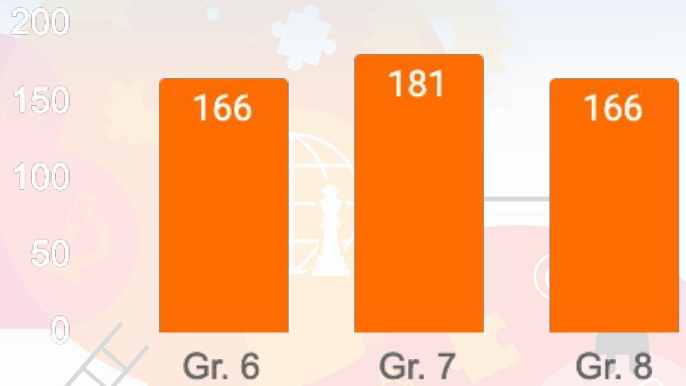
English Language Learners

1.8%

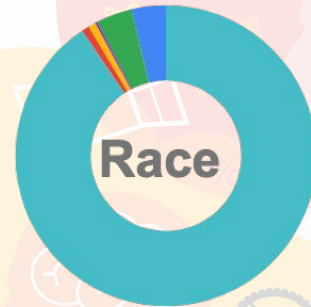
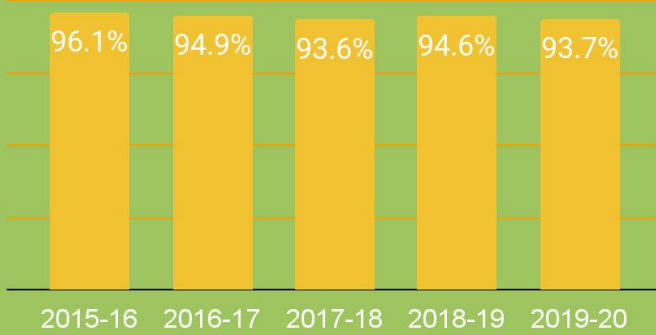
Special Education

24.0%

Enrollment



Attendance



● White
 ● Asian
 ● Black
 ● American Indian
● Hispanic
 ● Two or More

Certified Staff

Number of Teachers 41

% Advance Degrees 42%

Experience (Avg Years) 13.1

Staff Data

Administrators 2.1

Para-educators 9.6

Clerical staff 3.4

Custodial Staff 5

Fastbridge Testing - Spring, 2021

aReading

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Grade 6	158	103	55	34.81%	+7.26%
Grade 7	176	120	56	31.82%	-0.25%
Grade 8	161	90	71	44.10%	+5.9%

aMath

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Grade 6	158	97	61	38.61%	-0.1%
Grade 7	177	112	65	36.72%	-0.92%
Grade 8	161	79	82	50.93%	-5.3%

MERRILL HIGH SCHOOL

Shannon Murray, Principal
Bradley Potter, Associate Principal

Megan Kautzer, Dean of Students
John Miller, 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 Fishing 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.

Throughout their time at MHS, students acquire all the knowledge and skills necessary for college and careers and participate in a variety of academic and career planning activities to prepare them for life after high school. Our progressive Flex Period provides students with choice in their learning and a myriad of interventions and enrichment activities on a daily basis, while our 1-to-1 technology program encourages innovation with students and staff and supports “any time, anywhere” learning opportunities.

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 Employability Skills certificate programs so that 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.

Did you know:

- During the 2020-21 school year, 398 MHS students participated in dual credit or post-secondary courses and programs.
- During the 2020-21 school year, 97 MHS juniors and seniors participated in a state approved apprenticeship, co-op, or career certificate program.

Merrill High School 2020-21 Demographics

Economically Disadvantaged

37.2%

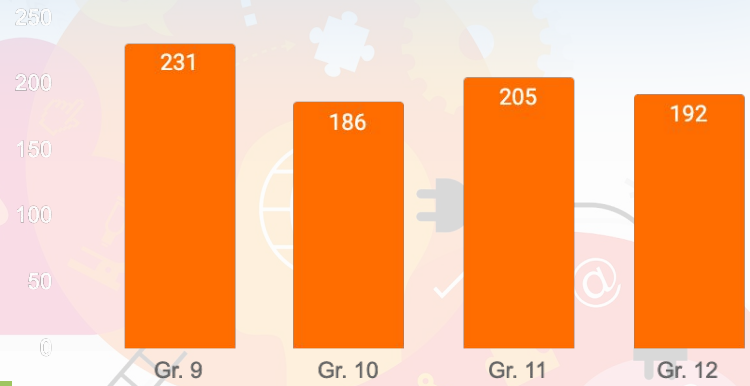
English Language Learners

0.6%

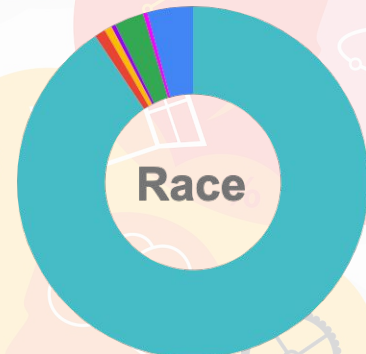
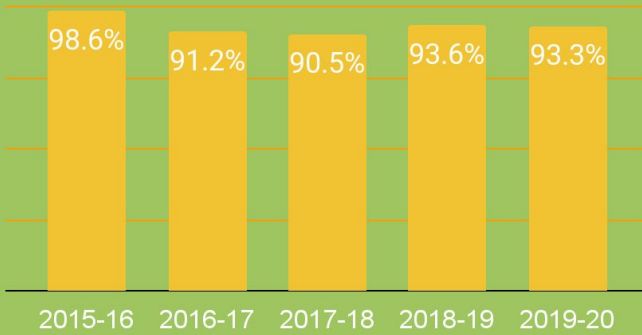
Special Education

19.4%

Enrollment



Attendance



White Asian Black American Indian
Hispanic Pacific Isle Two or More

STAFFING 20-21

Certified Staff

Number of Teachers 52.9
% Advanced Degrees 47%
Experience (Avg Years) 14.5

Other Staff Data

Administrators 3.8
Clerical Staff 5.8
Paraprofessional Staff 11.9
Custodial Staff 9.1

Fastbridge Testing - Spring, 2021

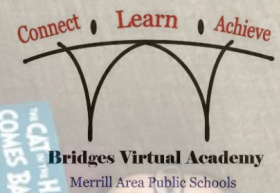
aReading

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth	Percentage of Annual Student Growth
Grade 9	210	136	74	35%	-8%	-4%

BRIDGES VIRTUAL ACADEMY

John Hagemester, Executive Director

Jaime Farkas, Assoc. Principal



Bridges Virtual Academy (BVA) is committed to providing students innovative and high quality personalized, virtual instructional. Individualized Learning Plans (ILP) are created for each student providing them with a clear instructional path specific to their unique needs. This instructional path pairs students with our various program offerings after taking into consideration each student's learning style, ability and personal preferences at their grade level. Throughout the school year, we provide an array of educational and social opportunities for students, staff and parents to interact in or near their local area. All BVA students have the opportunity to utilize and explore the use of a wide range of technology and online resources to support instruction. The use of technology is paramount in our instructional delivery. With the critical importance our staff places on the development of relationships with students and families, and our overarching focus on developing independent learners, we truly have a learning environment where students can *Connect. Learn. & Achieve.*

Mission: The mission of Bridges Virtual Academy is to provide a personalized, virtual education program that develops students into skilled, independent learners.

Vision:

Bridges Virtual Academy *develops students into skilled, independent learners by...*

- Utilizing innovative instructional processes
- Maximizing learning opportunities available to each student
- Fostering supportive and collaborative relationships with parents for student success
- Creating community connections within the school and locally
- Supporting a variety of academic enrichment activities
- Effectively using technology
- Customizing resources to fit the unique needs of the student

Our Values/Collective Commitments:

We will create an Individualized Learning Plan (ILP) for each student. During this process, teachers work with students and parents to develop the educational plan, with consideration of the individual student's academic level, learning style and needs.

Personalization: We will provide multiple learning pathways for students and a structure that allows for differentiation and increased depth of knowledge in all curricular areas, enabling students to explore and participate in unique learning opportunities.

Student Excellence: We will personalize instruction in order to allow students to achieve and demonstrate deeper learning, increased academic achievement and continued development as independent learners.

Professional Commitment: We are committed to a culture of continuous improvement and professional development of our staff, we work to *provide* innovative academic instruction, to *create* relationships, to *ensure* access to technological tools and to *support* individualized academic enrichment.

A Culture of Partnership : We are committed to creating connections for students with teachers, parents and the community to engage a foundation of support in the educational process. We value and support students in the building of relationships that expand individuals. The commitment of the community in the educational process directly increases the success of the student.

Over 700 students throughout the State of Wisconsin were enrolled in 2019-20. As we move into our eighth year as a charter school, we stand proud of our unique instructional model. Three years in a row, BVA ranked as one of the top performing virtual schools, based on the Wisconsin Department of Public Instruction annual *School Report Card*. While this is an achievement we are proud of and continually strive for, the primary reason for our continued success is the partnerships we have with our families. BVA is a unique and innovative school geared toward students and families that are interested in seeking the same values, goals and results for their students from the home. Based on our District's annual Parent Satisfaction Survey, our families are consistently satisfied with the level of growth they see in their students each year and with our school operations in general. If you have any interest in, or questions about Bridges Virtual Academy, please contact us at 844.BRIDGES or visit our website at www.bridgesvirtualacademy.com

Bridges Virtual Academy 2020-21 Demographics

Economically Disadvantaged

37%

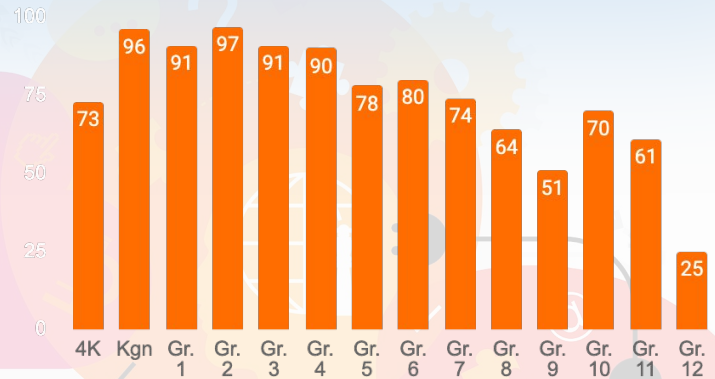
English Language Learners

0.1%

Special Education

7.9%

Enrollment



STAFFING 20-21

Certified Staff

Number of Teachers 41.4
% Advanced Degrees 61%
Experience (Avg Years) 13.6

Other Staff Data

Administrators 3
Clerical Staff 4

Race

White Asian Black American Indian
Hispanic Pacific Isle Two or More

Fastbridge Testing - Spring, 2021

aReading

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Grade 1	87	72	15	17%	+33%
Grade 2	91	63	28	31%	-7%
Grade 3	78	64	14	18%	+4%
Grade 4	82	70	12	15%	+4%
Grade 5	67	51	16	24%	-5%
Grade 6	67	58	9	13%	+7%
Grade 7	62	54	8	13%	-1%
Grade 8	49	38	11	22%	+9%

aMath

Grade Level	Total Number of Students	Number of Students Identified At or Above Grade Level	Number of Students Identified Below Grade Level	Percentage of Students Identified Below Grade Level	Percentage of Student Growth
Grade 1	83	74	9	11%	-11% Fall
Grade 2	91	80	11	12%	-1% Fall
Grade 3	78	57	21	27%	-5% Fall
Grade 4	83	72	11	13%	+8% Fall
Grade 5	69	53	16	23%	0% Fall
Grade 6	67	50	17	26%	+2% Fall
Grade 7	60	48	12	36%	0% Fall
Grade 8	43	35	8	18%	+2% Fall

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. Currently there are over 10 miles of maintained logging trails which double as hiking and cross country ski trails.

The school forest has a 20-year forest maintenance plan, and is logged with the assistance and guidance of local DNR foresters. The money earned from logging sales helps purchase skis, snowshoes, and other major purchases to support district curriculum and other student-driven learning opportunities.

In 2020-2021 approximately 2,174 students, and 235 teachers and/or aides, visited the school forest and engaged in face-to-face hands-on instruction. Due to COVID-19 and attempts to slow the transmission of the virus, no 5th grade classes or high school art students were 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.



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 8 speech/language clinicians, 34 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).

2020-21 PRIMARY DISABILITY (NUMBER OF STUDENTS)			
Autism (A)	44	Other Health Impaired (OHI) incl V & OI	78
Intellectually Disabled (ID)	30	Significant Developmental Delay (SDD)	26
Emotional Behavioral Disability (EBD)	52	Specific Learning Disabilities (SLD)	187
Hearing Impaired (H)	6	Speech or Language Impaired (SL)	136
TOTALS			581

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.

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.

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

SPECIAL EDUCATION - PUPIL SERVICES (CONT.)

Karen Baker, Director of Special Education and Pupil Services

Our 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. They have “Jay Talks” conferences between students, parents and counselors, which focus on students’ current talents, interests and educational/career development goals. These conferences are designed to ensure success for every student and take place at the elementary, middle school and high school buildings. This information is used to provide parents with the knowledge and skills necessary to be actively involved in their child’s education and career planning, and informs school personnel about what is needed to successfully meet students’ educational needs. All seven of the school counselors belong to either the American School Counseling Association (ASCA), or the Wisconsin School Counseling Association (WCSA).

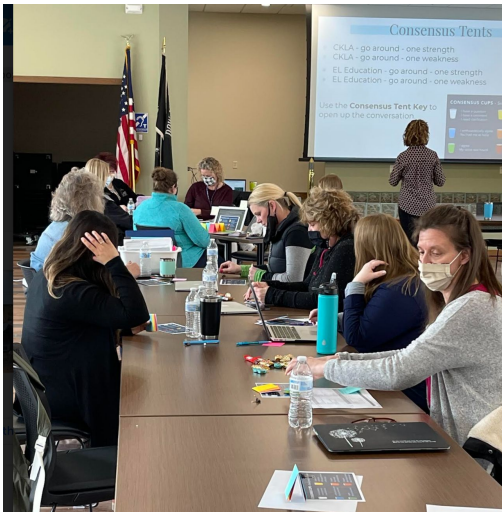
Merrill Area Public Schools partners with area mental health providers to support student access to mental health services. This allows a student to receive services without being absent and/or a parent needing to transport their student to an appointment. Providers, parents, and students greatly value this opportunity.

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.



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.

Some of our core beliefs are to reach every student, every time, all the time. This includes careful lesson design, aligned assessments, using assessment results to drive instruction, student voice and choice in the classroom, meaningful integration of 1-to-1 instructional technology to engage students, not to mention honest feedback to students about their learning and progress.

Learning is a collaborative responsibility of all stakeholders and every student has the right to learn. Meaningful learning happens in responsive environments where learners are engaged, students bring strengths and experiences to learning, and purposeful assessment drives instruction and positively affects learning.

Curriculum

Teachers play a critical role in the design of curricular plans that provide clear learning targets and common assessments in order to base daily instruction.

MAPS is working to create a guaranteed and viable curriculum. According to leading educational researcher, Robert Marzano, a guaranteed and viable curriculum is the variable most strongly related to student achievement. That is, one of the most powerful things a district/school can do to help enhance student achievement. By engaging teachers in this work, we are guaranteeing our community that specific content is taught in specific courses and grade levels. Teachers will revisit and revise this work continually.



The MAPS curriculum is standards-based, rigorous, developmentally appropriate and relevant to the learning needs of students in the 21st century. Our curriculum development process focuses on establishing Power Standards, Essential Questions, Learning Targets and Common Assessments.

CURRICULUM & INSTRUCTION (CONT.)

Glenda Oginski, Director of Curriculum & Instruction

Instruction

MAPS provides a responsive education for each student. Principals and teacher leaders meet regularly in collaborative meetings to analyze student achievement data in relation to student growth over time.

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 Response to Intervention (Rtl) process.

Instruction must be engaging and motivational. Personal connections should be made between the curriculum and instruction to help our students be motivated to learn and feel valued as a person, not to mention feel like a member of the group. Goal setting is part of this process because it helps students understand what they can do and where they can go.

MAPS has highly trained instructional coaches at the elementary and middle school level. These are critical positions in the transformation of the District to a learner-centered environment that supports student achievement. To ensure growth of all students, instructional coaches will assist teachers in using data to guide learning, provide support in implementing best instructional practice, support classroom strategies to promote growth and provide secondary support of iPad and app use from an instructional design purpose.

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.

Quality assessment impacts students' motivation for learning and improves instruction. The teaching & learning interaction is informed by both formative and summative assessment.

Formative assessment is a planned process in which assessments are used by teachers to adjust and guide their ongoing instructional procedures and by students to adjust their current learning tactics. Formative assessment is evidence used for learning.

Summative assessments are found at the classroom, district and state level and are used for grades and for accountability. The information gathered from summative assessments is evaluative and is used to assess standards-based proficiency. Summative assessments can show both growth and achievement. Summative assessment is evidence of learning in the classroom.



Merrill Area Public School District

Technology Department

2020-2021

1111 North Sales Street Merrill, WI 54452

The Merrill Area Public School District Technology Department provides technical and instructional technology support to over 2,900 students and staff and services over 3,600 total devices. Our mission aligns with that of the MAPS District. In partnership with our community and families, we are committed to providing the best education for every student in a safe environment. We take pride in the fact that the Merrill Area Public School District offers 1:1 iPad technology to all kindergarten through twelfth grade students and both a MacBook Air and iPad to all certified staff. In addition to technical equipment, the MAPS Technology Department strives to provide ongoing instructional technology related professional development to all MAPS employees. Utilizing technology as a learning tool to redefine learning, versus using for substitution purposes, personalizes learning and promotes higher-level thinking. MAPS also incorporates digital citizenship and coding skills into K-12 instruction to educate students about appropriate and innovative technology use. Thank you for your continued support!

DID YOU KNOW:



- MAPS successfully transitioned to virtual learning during the COVID-19 pandemic.
- MAPS' virtual learning plan was recognized by the Wisconsin Department of Public Instruction.
- Hot spots were deployed to students and staff in need, in order to ensure everyone had an equal opportunity to learn.

STAFF DATA (2020-2021)

Director of Technology Integration	1	9%
Technical Members	6	55%
Instructional Technology Members	4	36%

TOTAL IPADS - 2,709

No Damage Reported	2,384	88%
In-house Repairs	25	0%
Apple Warranty	1	0%
Lost/Not Able to Repair	28	0%
Outsources Repairs	265	10%

TOTAL MACBOOK AIRS - 273

No Damage Reported	253	93%
In-house Repairs	19	1%
Apple Warranty	0	0%
Lost/Not Able to Repair	1	0%
Outsources Repairs	0	0%

TOTAL ADDITIONAL EQUIPMENT

PK - 12 PC Labs	12
PK - 12 Mac Labs	1 MP3 Room
Windows Computers	705
Printers/Copiers	43



**Team Members:**

Marcelle Cordova, Lindsay Doescher, Hillary Lau, and Megan Sherman

District Circulation Statistics (July 1, 2020 - May 10, 2021)

K-12 Library Materials Circulations	23,659 checkouts
K-12 Ebook/Digital Audiobook/Digital Magazine Circulations	33,703 checkouts
K-12 Equipment Checkouts (via library catalog)	1,988 checkouts
9-12 Textbook Checkouts (via library catalog)	497 checkouts

District Database Statistics (July 1, 2020 - May 10, 2021)

School Research Database Totals (BadgerLink, PebbleGo, SIRS Knowledge Source, Facts on File, and Gale databases)	181,775 combined search sessions
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Program Highlights

- All MAPS schools continue to be part of the Wisconsin Schools Digital Library Consortium. Due to limited physical book checkouts at the beginning of the year for safety reasons, our ebook/audiobook usage increased from 9888 checkouts to 24,465, which is a 147% increase.
- Flipster digital magazines have been added to all schools. These have proven to be quite popular, with 9,238 copies downloaded.
- The LTS team participated in professional networks through CESA 9 for LMS and tech integration. This involved participating in ongoing professional development, collaborating with professionals in surrounding districts, and completing two book studies.
- Marcy Cordova, Lindsay Doescher and Megan Sherman presented on a variety of technology integration topics at the Central Wisconsin WIRED virtual conference. All district staff attended the conference as part of their professional development in August.
- The LTS team attended the SLATE (School Leaders Advancing Technology in Education) conference.
- Merrill High School Students of Mrs. Dachel's Computer Science Courses and Computer Science Honor Society partnered with PRMS's Mrs. Hahn and Washington Elementary's Mrs. Sherman and her students to celebrate Computer Science Education Week.
- Library "Installments" signs were hung up in bathroom stalls throughout the PRMS building each month. These Installments featured newly purchased titles that were available for the student body to checkout throughout the school year.
- The LTS team collaborated to create a shared Library Processes and Procedures document to increase consistency in organization and workflows across the district in library programming. This document lays the groundwork as the team begins collaborating on a comprehensive MAPS District Library Plan to be presented to the board during the 21-22 school year.
- Support in technology integration strategies was offered to staff through ongoing collaboration and communication with teaching staff. With Covid-19 guidelines and challenges with meeting in-person/large groups, one strategy the LTS team used was providing teachers with "flipped" professional development. Various tutorials, tips, and/or presentations were included in LTS' newsletters each month.
- Textbooks checkouts have declined drastically over the past couple of years due to many classes moving to digital textbooks

2020-21 Maintenance Projects

Dale Bergman, Director of Building & Grounds

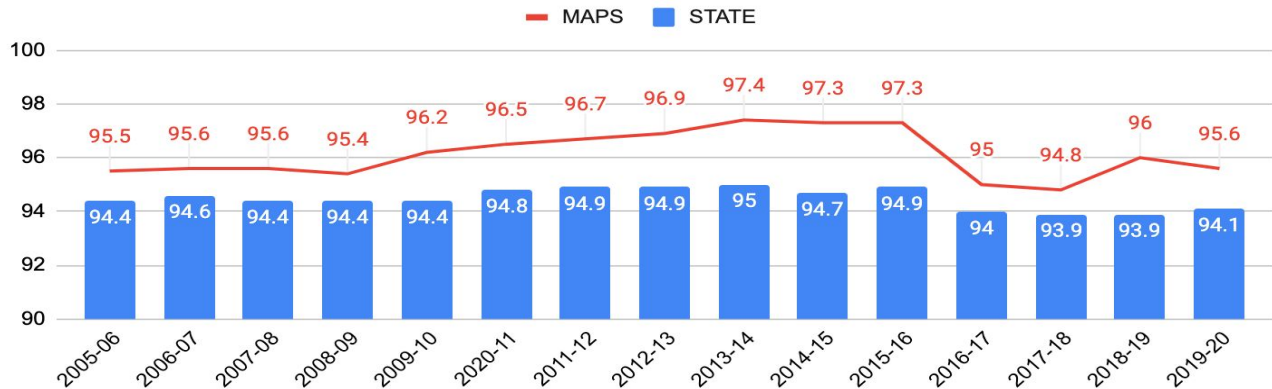


<h3>Merrill High School</h3> <ul style="list-style-type: none"> • Security Camera updates • Repainting of Wood Basketball court • Carpet replacements in some areas • Miscellaneous painting • Parking lot crack sealing • Fiber optic line to Jay Stadium for security updates • Replace mulch around building exterior • Replaced water softener system 	<h3>Prairie River Middle School</h3> <ul style="list-style-type: none"> • Clean pool tiles • Driveway Crack Sealing • Door security updates • Pool and fieldhouse hallway polished concrete flooring updates • Miscellaneous painting • Security Camera Updates • Tuck pointing of mortar joints • Repainting of metal panels on fieldhouse exterior
<h3>Maple Grove</h3> <ul style="list-style-type: none"> • Misc. Painting • Localized Asbestos Abatement • Paint building exterior • Replaced water softener system 	<h3>Jefferson</h3> <ul style="list-style-type: none"> • New outside shed for maintenance equipment • Miscellaneous painting
<h3>Washington</h3> <ul style="list-style-type: none"> • Painting Updates • Security Camera Upgrades • Lighting updates • Miscellaneous painting 	<h3>Pine River</h3> <ul style="list-style-type: none"> • Miscellaneous painting • Flooring updates • Lighting updates • New Storage Shed • Playground surface updates
<h3>Kate Goodrich</h3> <ul style="list-style-type: none"> • Security Camera Upgrades • Playground and parking lots crack sealing • Miscellaneous painting • Sidewalk replacements • Replaced kitchen steamer 	<h3>Central Administration Office/Maintenance</h3> <ul style="list-style-type: none"> • Parking Lot and Playground Crack Sealing • Cleaning Equipment Updates • Lighting Updates • Yard maintenance equipment updates.



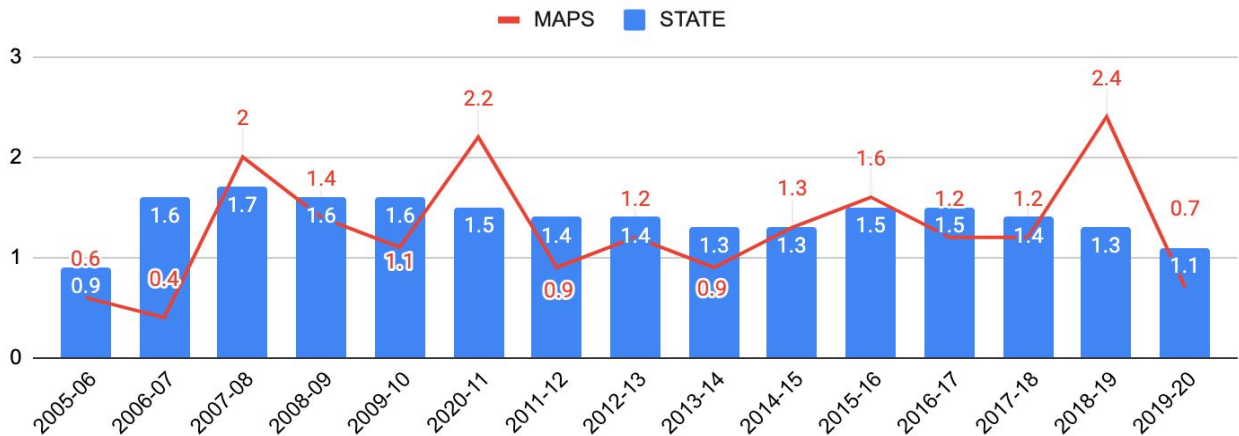
Attendance Rate

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.



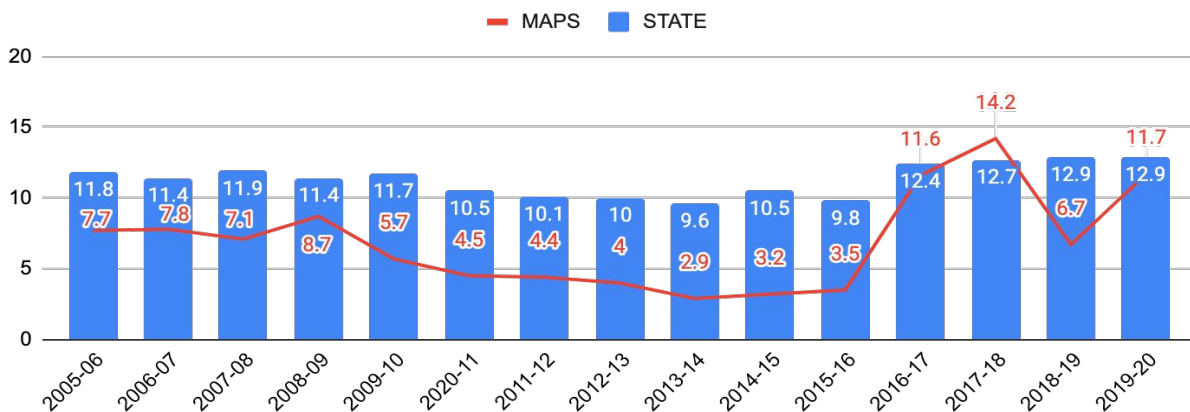
Dropout Rate

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.

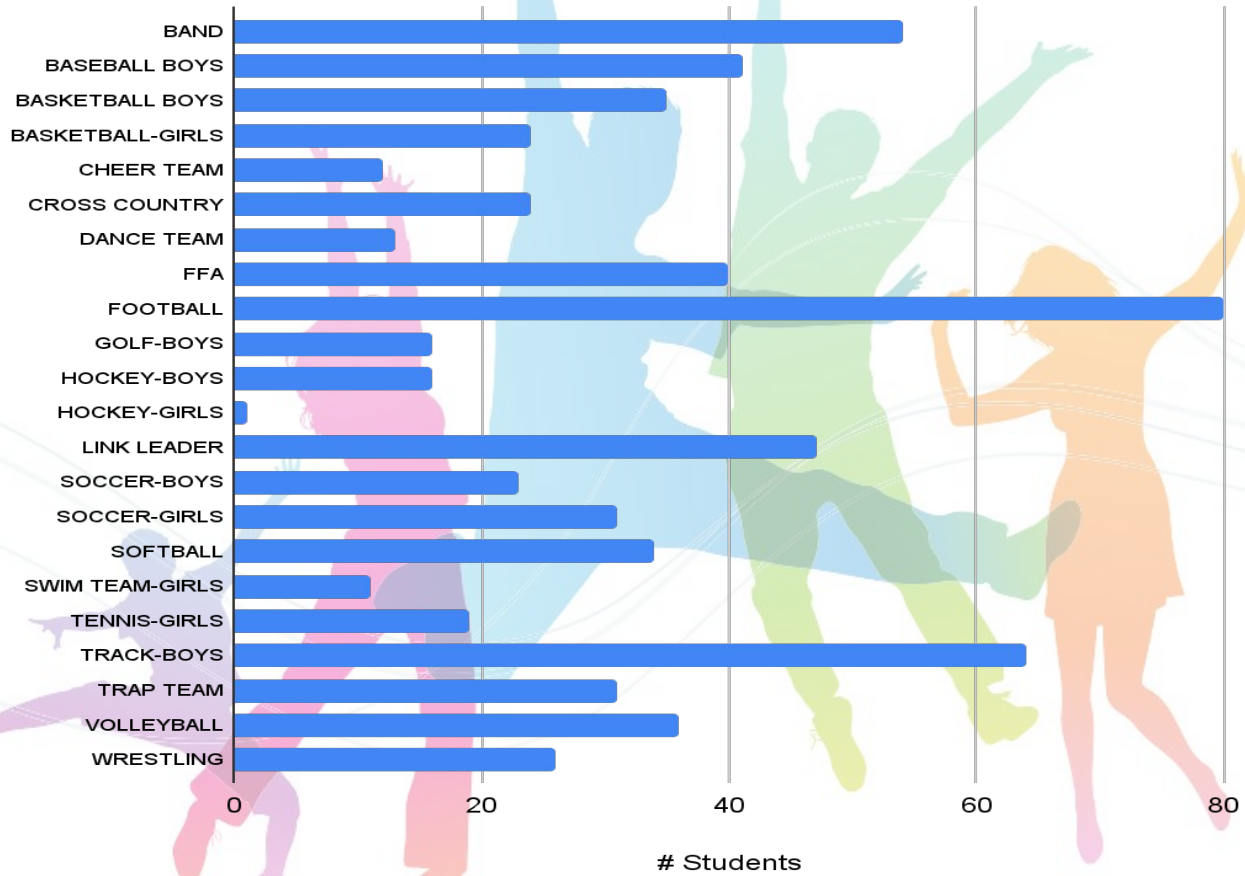


Absenteeism Rate

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.



EXTRACURRICULAR PARTICIPATION



Year	Total Enrolled	Students Tested	Percent Tested	Composite Average
2015-16	247	229	92.7%	19.3
2016-17	211	191	90.5%	19.4
2017-18	240	224	93.3%	19.4
2018-19	252	228	90.5%	19.3
2019-20	232	186	80%	19.3

Grade 11 All Schools



2019-2020 Results	Students Tested	% Scored 3 or Higher
Biology	1	NA
Calculus AB	12	58.3%
Chemistry	40	30.0%
Computer Science Principles	9	55.6%
English Lang (Comp)	30	56.7%
English Lit (Comp)	10	60.0%
Human Geography	12	91.7%
Physics 1	16	50.0%
Physics C	1	NA
Psychology	17	76.5%
Statistics	12	66.7%
Studio Art (Drawing)	3	NA
US Gov't & Politics	16	62.5%
US History	31	77.4%

Wisconsin Forward Assessment - 2019-20

The Wisconsin Forward Exam was cancelled for the 2019-20 school year due to the Coronavirus pandemic, therefore assessment data are not available for this reporting term.

2021-22 Budget Booklet

Merrill Area Public Schools



Edward Then, Director of Business Services

ANNUAL BUDGET REPORT 2021-22

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Introduction

Welcome to the Merrill Area Public Schools (MAPS) Annual Meeting and Budget Hearing Booklet. Wisconsin common school districts are required by WI state statute 120.08 to host this meeting. The purpose of the meeting is to inform stakeholders such as parents, community members, students, and staff about the fiscal status of the school system. This booklet serves the purpose of informing people about MAPS and what its financial outlook and needs are currently. The following staff are central office administrators who have a significant influence and input on various parts of the MAPS budget:

- Superintendent: Dr. John Sample
- Director of Curriculum & Instruction: Glenda Oginski
- Director of Pupil Services & Special Education: Karen Baker
- Director of Buildings & Grounds: Dale Bergman
- Director of Business Services: Edward Then

These people can answer questions that someone may have regarding the content of this booklet and they would all be more than happy to help educate and respond to inquiries. To follow are key pieces of information that help explain why our budget is the way it is, where funding comes from, what it is spent on, and the overall fiscal standing of MAPS.

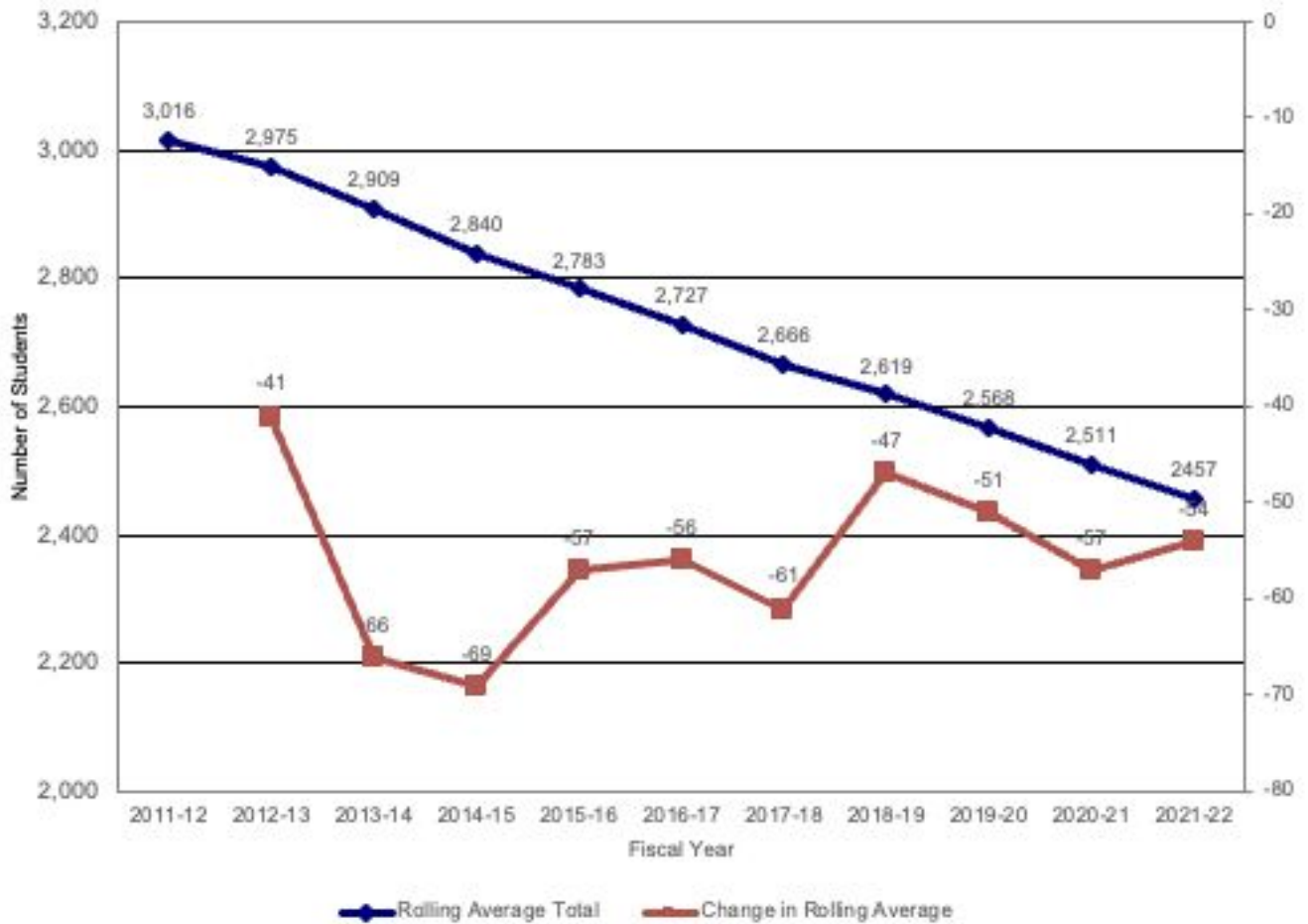
Review of Historical Data & Key Indicators

In 1993, the state legislature imposed revenue limits on school districts to restrict their ability to tax local constituents. At that time, there was a wide variety of revenue raised per member and that variance still exists to this day. Districts who, in 1993, were well funded in terms of revenue per member then, have had the luxury of having the opportunity to maintain that status over the years. If a district was lower spending when the revenue limits were put in place, they have likely had greater challenges associated with funding unless they have successfully passed referendums to “catch up” to districts that were higher spending at the time.

Membership & Enrollment

One of the restricting factors in the revenue limit calculation is student membership. It is important to make a distinction between enrollment and membership. Enrollment is the physical headcount of students while membership converts the enrollment of early childhood, pre-kindergarten, and part-day kindergarten children to full-time equivalent students (FTE's). As an example, two 4K students (if only at school for a half day) count as approximately 1 FTE. Membership is used in two different ways for two different calculations. Equalization Aid uses a membership count by combining all of the prior summer FTE's with the average of the prior year September and January Friday counts. Essentially, the FTE calculations used to determine a district's aid allocation are a year old.

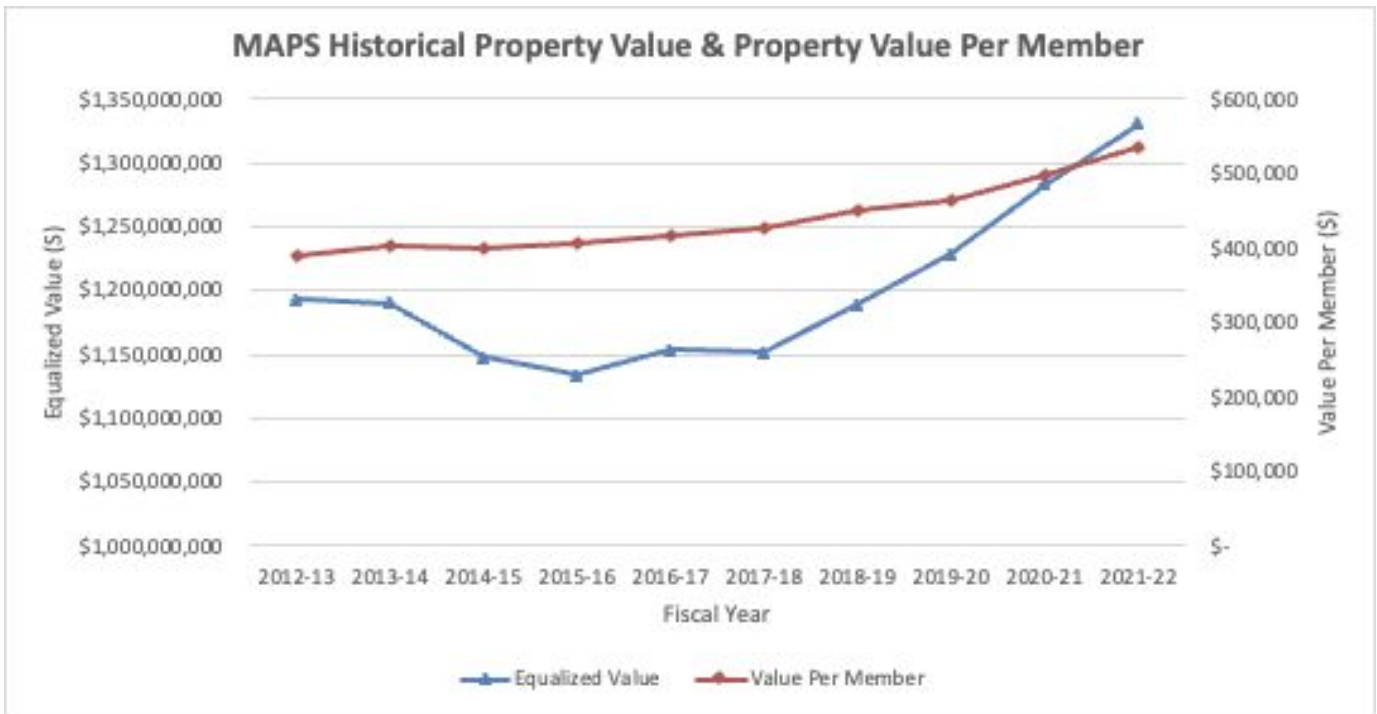
3-Yr. Rolling Membership Average for Revenue Limit



From the chart, you can see the membership count average used in 2019-20 (FY20) was 2,568 and the count used in 2020-21 (FY21) is 2,511. The lower graph (right side vertical axis) has the corresponding reduction of 57 FTE’s. These constant decreases in membership lead to decreases in revenue moving forward which will be discussed later in detail.

Property Values & Value Per Member

The next area of historical importance that we will make a connection to later in this booklet is property value. Property value is used by the Department of Public Instruction (DPI) to determine both the wealth of a school district, and in turn, the rate at which financial assistance is needed to provide an equitable level of education. The following chart shows MAPS’ historical data with regards to both overall value across the towns and cities that it has the authority to tax as well as the value per member which is used by the DPI.

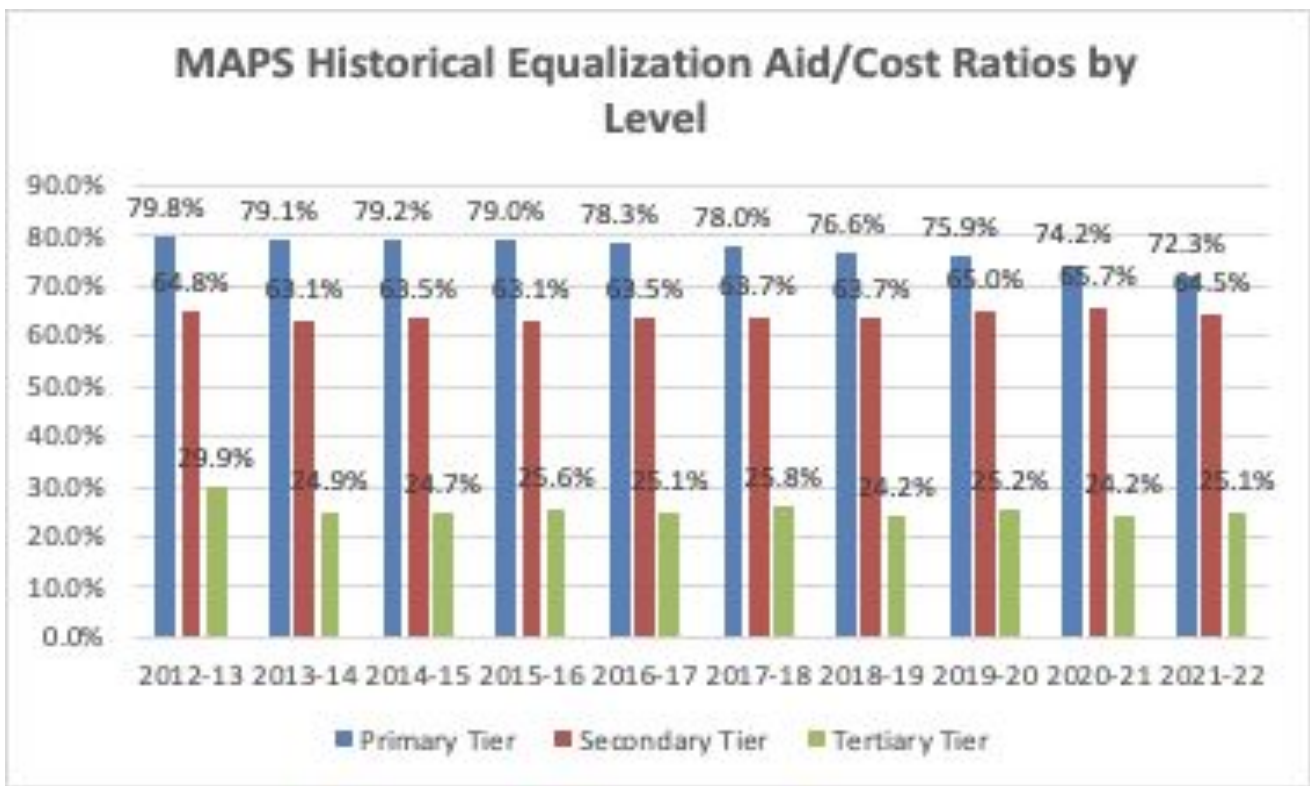


As you can see from the chart, the equalized value is increasing in recent years, but the value per member is also increasing; these two pieces of data, when moving in the same direction, help support stability for the mill rate. This year, we are expecting a decrease in the total value (or at least a lack of growth) due to the detachment of Maple Grove and the Town of Hamburg. The total value of Hamburg coming off our tax roles is approximately \$54,000,000. Changes in values will affect our mill rate this year and this is discussed later in this booklet.

Secondly, although it is unclear at this time, we are anticipating losing some students to Athens as a result of detachment. All other variables held constant, in the aid formula, losing students in your membership count (for any reason) and maintaining your property value makes MAPS “appear” to be wealthier on a land value per student basis which ultimately could lead to a decrease in Equalization Aid received and an increase in the mill rate. Since aid calculations for this year are based on membership counts from last year, we will not see any effects of membership changes in aid until next year (FY23).

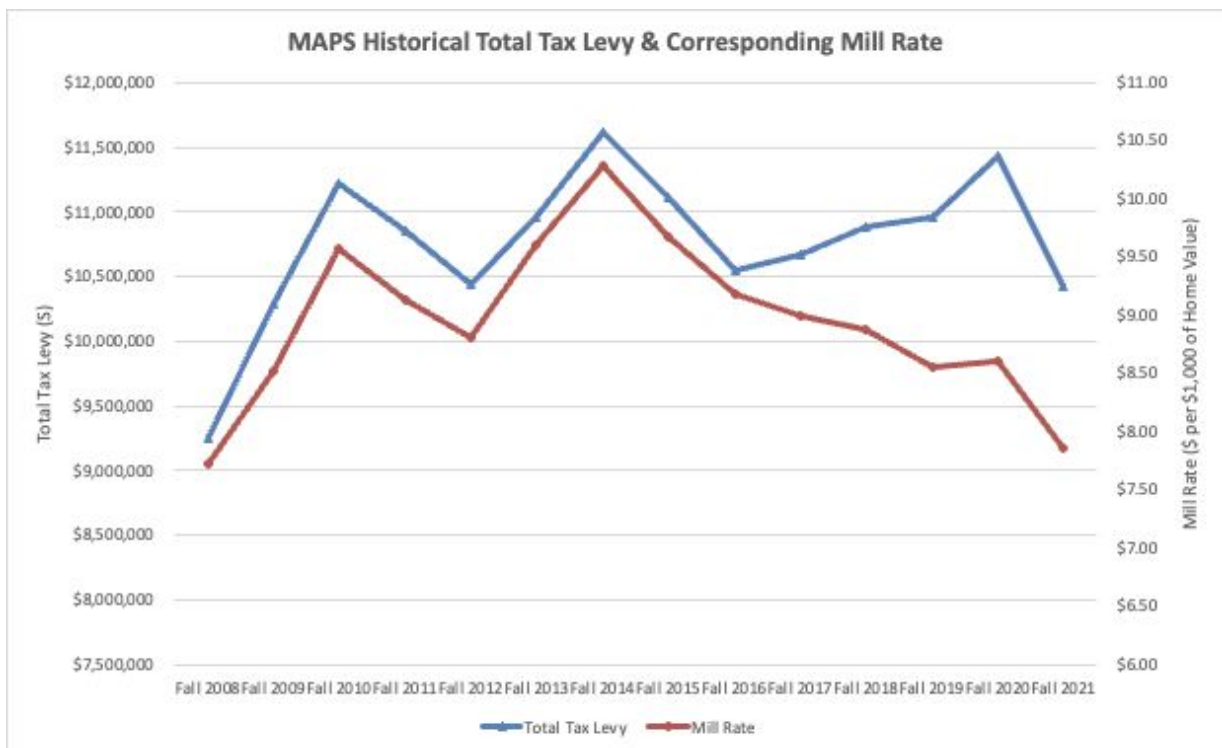
Equalization Aid

The next chart regarding aid/cost ratios shows the percentage of each dollar spent, at each level of the aid formula, that the aid helps pay for on behalf of MAPS. To better understand what this means, you have to know the breakdown of the different funding levels. The primary level is the first \$1,000 per member; for FY22, the state paid for \$723 of the first \$1,000 per member. The secondary level, for FY22, is all money spent between \$1,000 and \$11,067; for every dollar spent in that range, the state will give \$6,493 per member. The third level (tertiary) is for all spending beyond the secondary ceiling (\$11,067); for those dollars, MAPS will receive \$251



for every \$1,000 spent per member beyond the ceiling. The numbers above are based on the July 1st aid estimate and are not final until after October 15th each year. The full break down of the aid estimate is available in the appendix of this booklet.

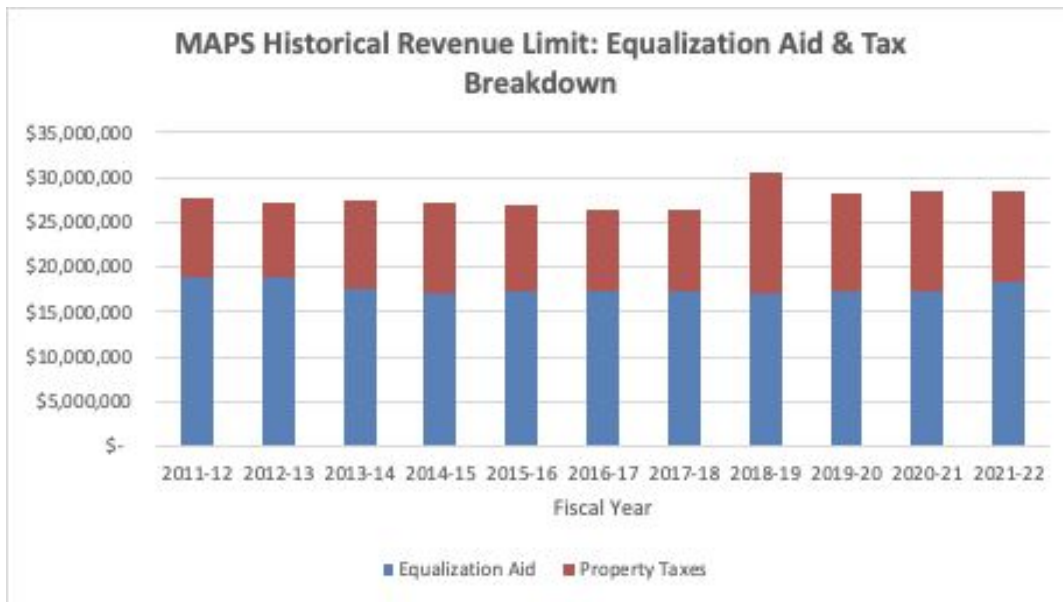
The last historical consideration that must be reviewed is the total tax levy and mill rate information. The chart below outlines the data, particularly our mill rate that has declined almost every year (Fall 2020 is the exception) since the Fall 2014 value. It is important to point out that in FY19 (Fall 2018) there was a



\$2,500,000 non-recurring referendum that was added to the overall revenue limit calculation, but you can see that MAPS continued to see decreases in its mill rate during that time. The chart includes the estimated mill rate for FY22 of \$7.73 per thousand dollars of property value. You may be wondering how it is possible that the mill rate and total tax levy are expected to decrease? The answer is because of an expected increase in Equalization Aid from the state for FY22 and FY23. This expectation is a result of outcomes from the biennial budget process as well as changes in spending relative to some other districts.

Revenue Limit

At this time, let us bring together some key vocabulary terms. The Revenue Limit is the total allowable revenue that a school district is allowed receive through a combination of state aid (commonly referred to as Equalization Aid) and the taxation process which it has authority to execute under state statute. The property tax levy is simply the difference between the total allowable revenue (i.e. the Revenue Limit) and the portion of Equalization Aid that the state is allowed to give MAPS in the aid formula. The chart below shows both the history of and FY22 estimate for the split between local tax dollars and state aid (Equalization Aid) that will make up the total Revenue Limit amount. As you can see, FY19 was the start of both the non-recurring



referendum and a one-year, non-recurring Energy Efficiency Exemption which added over \$5,000,000 to the total Revenue Limit. This year (FY22) is the last year that MAPS has the \$2,500,000 non-recurring referendum unless a new referendum is passed in the coming year.

At this point, we have reviewed the difference between enrollment and membership, Equalization Aid, the Revenue Limit, and the connection to the property tax levy. The trends, and sometimes lack thereof, are critical

to understanding the full financial picture of MAPS. It should be apparent that there are many moving parts and it is rare that any one “thing” is the cause of a certain outcome (good or bad). For further inquiry about this information, you can also review the “Statistical” pages of the School Finance portion of DPI’s website.

Introduction to the FY22 MAPS Budget

Review of Changes from FY21 to FY22

Every year there are changes to staffing that focus on strategic goals, initiatives, and opportunities for the district. Sometimes these decisions are tied to state-level initiatives, educational audits, and student achievement data. Other times the decisions are a result of opportunities to make adjustments that make sense in a declining enrollment environment. To follow are the main staffing changes that will take effect in FY22:

- FTE effects of closing Jefferson and Maple Grove detachment
 - Reduction of two building level administrators
 - Reduction of 6 FTE teaching positions (5 regular education and 1 music)
 - Reduction and consolidation of two central office administrator positions (finance and technology)
 - Reduction of 1 FTE custodial position
 - Retained one physical education FTE and reallocated it to be shared between PRMS and MHS to support additional grade level added to PRMS and course offerings at MHS respectively.
- Increase in salaries; step and lane movement plus 1.25% for each cell (all compensation plans)
- Convert Family Support Specialist position at PRSYL from part-time to full-time
- Add a library aide position at PRMS (this is the only library in the district without one and it is the second largest library MAPS has)
- Add 5 social workers to the pupil services staff (funded through a combination of local and ESSER II funds)
- Locally funded ones are aided at ~30% of 59% of their total compensation package
- Add 1 special education instructional coach
- Add 1 more instructional coach to PRMS
- Focus 3 Implementation
- Add 1 FTE at MHS for Academic Support and Intervention
- BVA:
 - Add two elementary teaching positions
 - Reduce a part-time special education teacher
 - Transferred 0.16 FTE of a physical education position from PRMS to BVA
- Continued plan to phase out German classes at MHS and reduced FTE by one more section; we are still planning to serve students in German III and IV for FY22 and German IV for FY23

Strategic Actions

The Board of Education and Administration of MAPS are charged with responsibly using and managing a combination of public, private, state, federal, and local funds. Some are levied, some are through grants, and some are through genuine donations that we are immensely appreciative of. In all these cases, we strive to be strategic in what we do with the funds. The district has a strategic planning document that started several years ago with the assistance of Nexus Solutions. Since then, the district has adopted parts of the conceptual framework from Allan Odden (former UW-Madison professor) and the Government Finance Officers Association (GFOA). The goal is to be as consistent as possible in applying the thought processes, priorities, and strategies from those programs and organizations. Things do not always go perfectly to plan. MAPS employs just under 400 people in a regular capacity, has 9 board members, and has 13 municipalities represented. The Board and administrative team do their best to guide, compromise, and take direction from a variety of stakeholders when going through operational and educational decision-making processes, especially those involving money.

One strategic step that we are taking for FY22 is spending the additional ESSER II and III funds over the next three years. At this time, the plan is to spend all ESSER II funds in FY22 on the following:

- 3-5 Social Workers – one at every building with the exception of two at PRMS
- English & Language Arts Curriculum Resources at Kate, Washington, PRMS, and MHS
- Mathematics Curriculum Resources at PRMS and MHS
 - Kate and Washington will be expanding their use of a free resource that we are already seeing positive results from
- 1 Special Education Coach – District-wide
- 1 Additional Instructional Coach - PRMS

We had originally hoped to hire more staff with the funding because the original intention, as stated by the Federal government, was to address learning loss. Since then, two major things have happened. First, there is a significant teacher shortage, particularly in northern Wisconsin. Regardless of pay, there simply are not enough teachers to go around so even though we wanted to create additional positions such as math interventionists, we were not able to come up with replacements for internal candidates who are currently teachers interested in the math intervention positions. The second event was the passage of the 2021-23 Biennial Budget in Wisconsin. The Joint Finance Committee, House of Representatives, and Senate did not add very much, if any of the typical increases into revenue limit authority, categorical aids received by MAPS, or the OEI and OEO rates that are received and paid for students utilizing open enrollment or tuition waivers. The underlying message was to use ESSER funds to support the regular operations of the school district.

Another strategic step the administrative team is taking for FY22 is to improve the management of IDEA (Individuals with Disabilities in Education Act) funds, particularly Flow-Thru. The Flow-Thru and Pre-School entitlements represent the two main appropriations under the Federal IDEA grant. Due to a multitude of factors, there is a large amount of unused grant money that we are going to be strategic about spending down

FY22 MAPS Strategic Analysis: Maintenance of Effort (MOE)			
MOE Test #1: Comparison of Local Expenses		MOE Test #2: Comparison of Transfers to Fund 27	
Expenses		Revenues	
011 Local Expenses	\$ 5,691,485	All Revenue (less Federal)	\$ 1,863,969
019 Local Expenses	\$ 97,128	Flow-Thru (Public & Private)	\$ 936,695
	Total \$ 5,788,613	Pre-School Entitlement	\$ 41,884
Sources That Reduce Expenses			Total \$ 2,842,548
346 - Direct Payments Received from WI Districts	\$ -	Expenses	
349 - Other Reimbursement Payments for Services	\$ -	011 Local Expenses	\$ 5,691,485
581 - Medicaid Reimbursement for Services	\$ 190,000	019 Local Expenses	\$ 97,128
971 - PY Refunds or Payments in Fund 27	\$ 1,000	Flow-Thru (Public & Private)	\$ 912,390
	Total \$ 191,000	Pre-School Entitlement	\$ 41,724
Total Costs & MOE Comparison			Total \$ 6,742,726
FY22 Total Estimated Expenses	\$ 5,597,613	Required Transfer Amount	\$ 3,900,178
FY21 Actual Expenses to Compare	\$ 5,170,000	FY21 Actual Transfer Amount	\$ 3,624,018
Difference	\$ 427,613	Difference	\$ 276,159
Pass/Fail MOE Test #1	PASS	Pass/Fail MOE Test #2	PASS

to get to the point where there are minimal carryover funds from one year to the next. Doing this is tricky and we will be working around the parameters set forth by Maintenance of Effort (MOE) requirements. In simple terms, we are set to pass both tests for MOE, however, that will likely not enable us to spend a sufficient amount of our carryover funds. Our plan is to fail test #2 which is allowed; there are actually four tests and a district is only required to pass one. Without going into too much detail, know that we are going to spend down to some amount that uses between ~\$276,000 (test #2) and ~\$427,000 (test #1). At this time, we have three vacant Psychologist positions and may need to pay a vendor to provide those services to our students for FY22 until on-staff personnel can be hired. If that ends up being the case, that will help us work towards that goal. If we are able to hire three positions, we could use spending from the Flow-Thru appropriation to achieve the same goal. Either way, spending down your Federal Funds is typically recommended by DPI and helps ensure that MAPS is not at risk of losing any grant money.

In preparation for the upcoming referendum, MAPS has taken other strategic actions that have increased our operational ability. Some of which include the consolidation of the Director of Human Resources, Director of Technology and Director of Finance positions into a Director of Business Services which also shares technology responsibilities with the Director of Curriculum and Instruction. This has and will continue to create operational changes in the organization during the next fiscal year. While there are challenges ahead, it should be noticed that the Board and Administration have had to make difficult decisions that we hope will have a balancing fiscal effect on MAPS as a declining enrollment district.

In addition to those personnel changes are the closure of Jefferson and detachment of Maple Grove which led to the reduction of six teaching and two administrative positions that creates a recurring savings. The closures will also allow our staff to streamline and specialize its services by having buildings that are grade-level specific. We know that this will be an adjustment for families, but it was felt, after much deliberation (both administratively and at Board meetings), that this was going to yield the best outcomes related to student learning. Another benefit of the consolidation is that there will be less traveling staff between buildings related to specials (art, P.E., music, etc.) teachers; this will enable all grade level teachers to have common planning time next year which is a critical component of our strategic plan and professional learning community (PLC) initiative.

Finally, we worked to ensure the continued movement of our staff at all levels along the Board approved compensation plans. The Board approved step increases for all staff and lane increases where applicable such as those teachers who attained a Master's Degree or National Board Certification. The Board also approved an increase to all cells in the compensation plan of 1.25%. This was done to both continue with the original intentions of the Board when the compensation plans were approved and in an effort to retain our staff and hire replacements for people we could not retain due to retirement, resignation, termination, or licensure.

It is important to understand that these are not the only strategic actions MAPS is taking for FY22; there are many other things that are not fiscal in nature, but are highly strategic and in the interest of improving student achievement. For questions about non-fiscal strategic initiatives, please contact the building you are specifically interested in or the central office and you will be directed to the individual who can best answer questions about non-fiscal, strategic initiatives.

Revenue Analysis

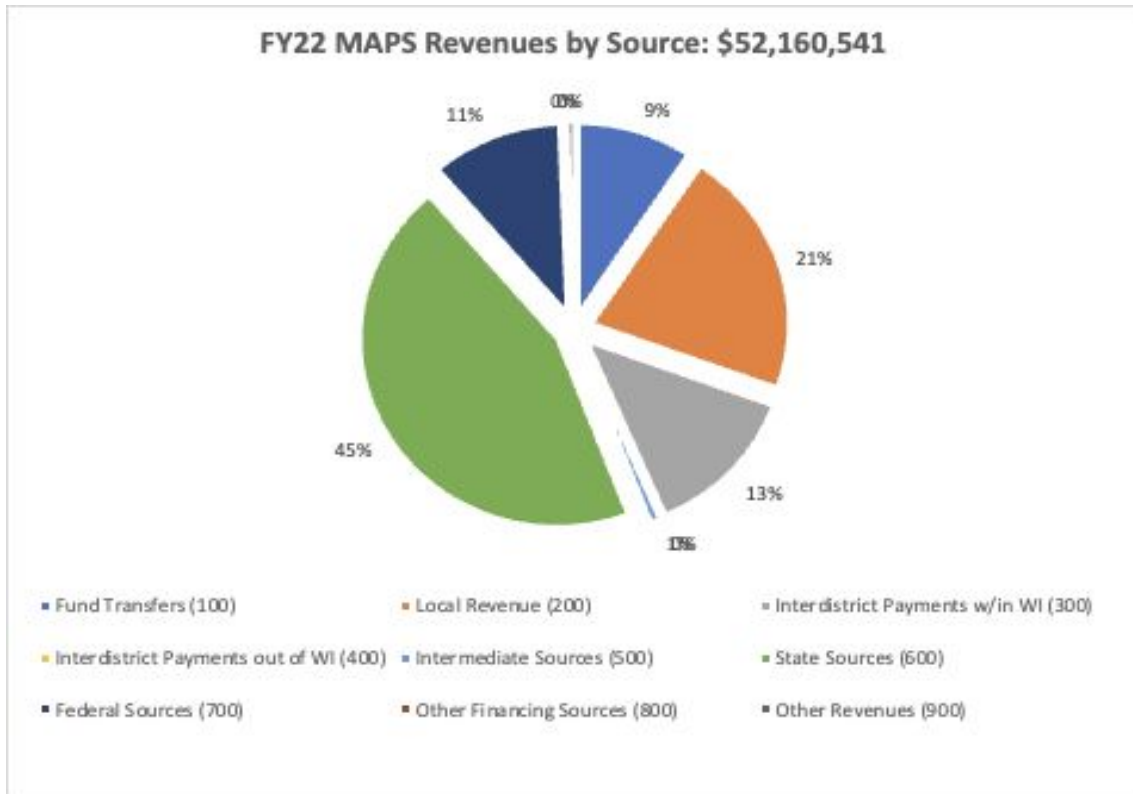
School district revenues are often reviewed by looking at the Source codes. DPI and other entities will often compare and review school district revenue data using this parameter. For example, anything with a 700-level source code is a Federal revenue. The details of these codes (and expense coding) can be found on the DPI website by searching for the Wisconsin Uniform Financial Accounting Requirements (WUFAR) manual.

The chart above shows the summary of revenues by source which does have some limitations; this chart does not clearly delineate between the various Federal Title grants, but instead rolls them all up into the "700" source level. The same is true for local funds (source 200's); property taxes, school activity income, student lunch payments (not in a COVID year because all lunches are free to all students except a-la carte items). One important take-away is knowing where the majority of the district's revenue comes from. At MAPS, the largest portion of revenue comes from the state in the form of Equalization Aid as well as other categorical aids such as Transportation Aid, Per-Pupil Aid, and High-Cost Transportation Aid. This is not true for all districts; many districts in northern Wisconsin receive the majority of their money from the local sources, particularly the tax

levy. This is most common when the district is viewed as “property rich” in the aid formula. Some examples of this are North Lakeland Elementary and Northland Pines, but there are definitely others.

Another view point from which to review revenues is by fund. Revenues and Expenses all channel through specific funds in school districts and those funds serve specific purposes, one of which is reporting compliance and tracking to improve transparency with the public and stakeholders who have a vested interest in MAPS.

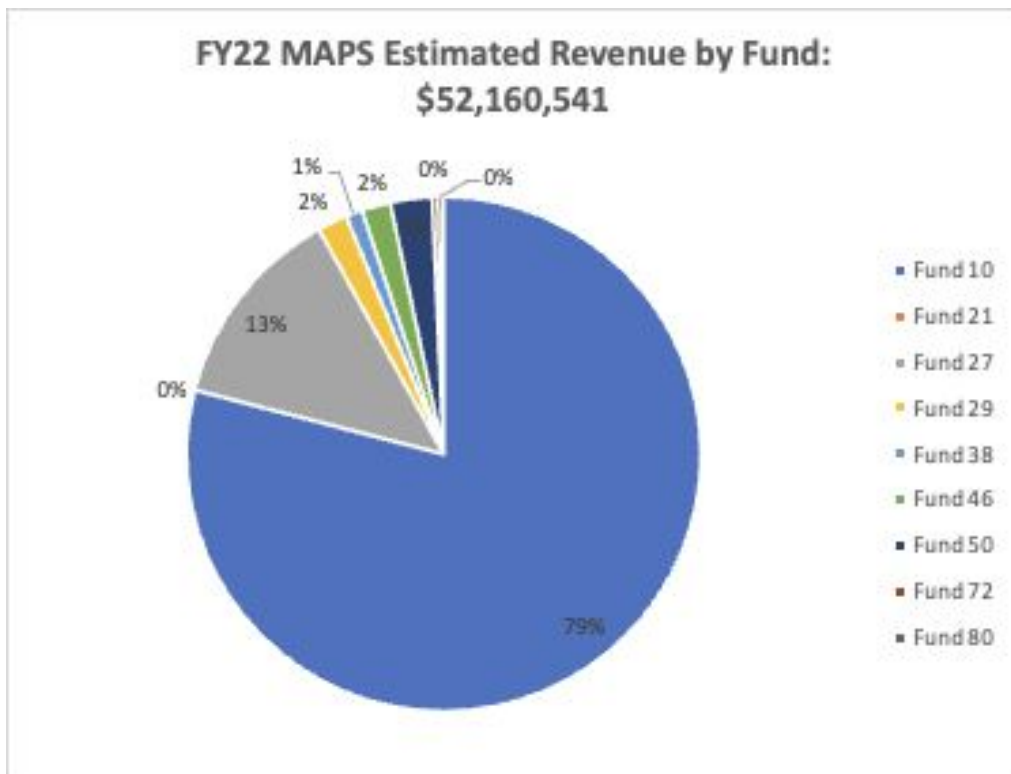
Here is some pertinent information about each fund:



- Fund 10 - These revenues are typically not earmarked for a specific purpose and spent on a wide variety of operational expenses.
 - Earmarked Fund 10 money includes Title 1, Title 2, Title 4(a & b), AGR, Youth Apprenticeship, ESSER, and Carl Perkins grants. These funds have specific budgets that are approved with the DPI.
- Fund 21 – Funds are typically donated from individuals, support groups, and vendors and includes donations for various co-curricular activities.
- Fund 27 – Funds can only be spent on services (internal or external), supplies, and equipment related to the excess costs associated with special education; revenues include IDEA Entitlement, Pre-School Entitlement, Medicaid, and State Handicapped Aid.
- Fund 29 – This fund currently supports the MAPS Head Start Program.
- Fund 38 – Money has to be directly levied into this fund; in our case, we have two prior, long-term debts we are paying off in the next few years.

- Fund 41 – Money has to be directly levied into this fund. Expenses from this fund are for capital projects and considered a shared cost at the time of expense; share costs are spread out over the amount of time that the money has been in the fund for aid calculation purposes. We have not recently used this fund.
- Fund 46 – Money is transferred into this account from Fund 10. This fund is unique because contributions (transfers) are considered a shared cost at the time of the transfer which helps manage the mill rate.
- Fund 50 – Funds can only be spent on the food service programs; the revenues include state and federal reimbursements for breakfast, a-la carte purchases, and revenue from students to pay for meals.
- Fund 60 – The Agency funds are managed by student groups that have elected officers and include groups such as Class of 2021, National Honor Society, etc. Athletic or similar groups are not part of this fund because the money is not controlled by students in those cases.
- Fund 72 – This fund serves as a Trust for student scholarships.
- Fund 80 – Funds can only be spent on community service programs; in Crandon’s case, it is middle school athletics, youth athletics, pow-wows, lake association meetings, and other events that require facility use permits.

The chart below shows the revenues by Fund for FY22. It is easy to see that the majority of funding received by a school district come through Fund 10 and Fund 27. Fund 10 is the general operations levy. This includes money for regular education instruction, supplies, administration, technology, transportation, utilities, and primarily anything that is not required to be reported elsewhere. Fund 27 includes everything related to special education. The two funds, in total, make up over 93% of all revenue received by MAPS.

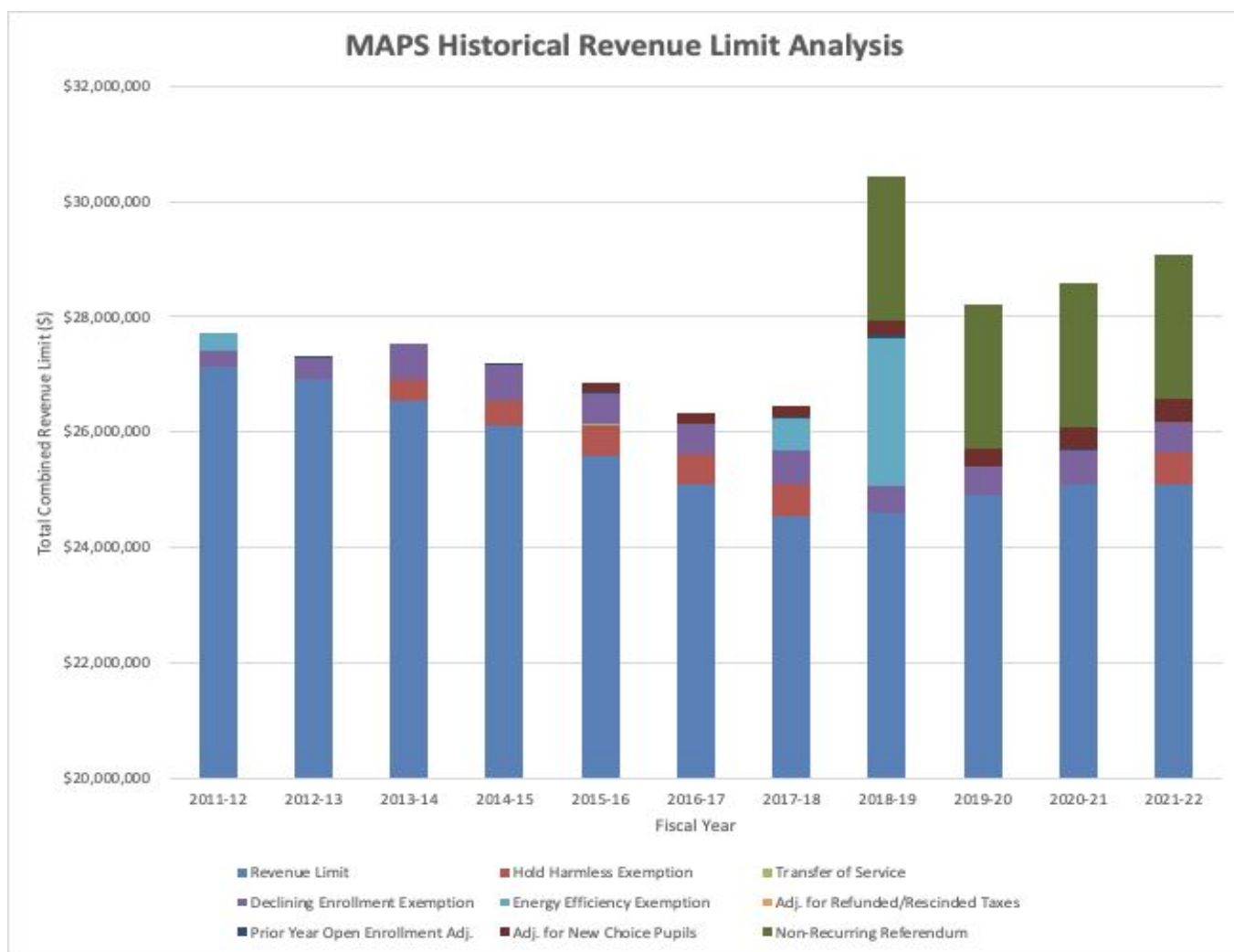


The table that follows is much more descriptive and gets into the detail of MAPS’ revenue broken down by project code. The columns represent the various funds and the rows represent the project codes (usually these are specific grants); the project code “000” at the top is the code that is assigned to funds that are not required to be tracked as part of a specific grant. Any cells with “\$1” are representing placeholders, nothing more.

Lastly, know that the revenue for Fund 27 and Fund 46 may include revenue transfers from Fund 10. Any “revenue” shown as a transfer (see the previous chart) is not actual revenue coming in from the outside; it can be thought of as an accounting transaction that is taken into the calculation and it stems from the fact that each fund is treated like a separate bucket; naturally, transferring money from one “bucket” to another creates an expense in one and a revenue in the other. For example, there is approximately a \$3,900,000 transfer from Fund 10 to Fund 27 to cover the costs associated with special education that are not covered by various state or federal grants. This means there is an expense listed in Fund 10 for that amount (even though it was likely already paid for out of Fund 27) and a revenue listed in Fund 27. While it can be tricky to understand, it is common practice for all school districts in Wisconsin to have to transfer extra funds from Fund 10 to Fund 27 to cover the unfunded excess costs associated with special education.

Project Name	Row Labels	10	21	27	29	38	46	50	72	80	Grand Total
Local Funds	000	\$ 37,738,436	\$ -	\$ 1,000	\$ 816,555	\$ 547,003	\$ 940,371	\$ 273,126	\$ 192,000	\$ 180,135	\$ 40,688,626
Spec. Ed. Aide-Eligible	011		\$ 5,763,147								\$ 5,763,147
Spec. Ed. Non Aide-Eligible	019		\$ -								\$ -
Common School	031	\$ 120,000									\$ 120,000
B&G	120	\$ 10,000									\$ 10,000
Moving Expenses	121	\$ 1									\$ 1
Title I	141	\$ 389,493									\$ 389,493
ESSER II	163	\$ 1,269,744		\$ 131,777							\$ 1,401,521
ESSER III	165	\$ 105,000									\$ 105,000
AGR/SAGE	332	\$ 660,000									\$ 660,000
Flow-Thru	341	\$ 314,806	\$ 936,695								\$ 1,251,501
Pre-School	347		\$ 41,884								\$ 41,884
Title IIA	365	\$ 77,187									\$ 77,187
CLC - After School Program	367	\$ 241,977									\$ 241,977
Title IV	381	\$ 26,529									\$ 26,529
Peer Mentor Grant	387	\$ 24,535									\$ 24,535
Title IIIA	391	\$ 3,200									\$ 3,200
State Head Start	399			\$ 28,880							\$ 28,880
Carl Perkins	400	\$ 22,265									\$ 22,265
Youth Apprenticeship	401	\$ 56,000									\$ 56,000
Assessment Reading Grant	522	\$ 6,500									\$ 6,500
State Lunch	542						\$ 13,783				\$ 13,783
State Breakfast	543						\$ 4,166				\$ 4,166
Federal Breakfast	546						\$ 126,787				\$ 126,787
Federal Lunch	547						\$ 911,093				\$ 911,093
CACFP (Head Start)	551						\$ 16,680				\$ 16,680
Teach Grant	561	\$ 1									\$ 1
Smart Snacks	566						\$ 4,069				\$ 4,069
CTE Incentive Grant	577	\$ 55,000									\$ 55,000
Summer Foods	586						\$ 22,714				\$ 22,714
NFS - Head Start	611			\$ 1							\$ 1
Educator Effectiveness	612	\$ 23,000									\$ 23,000
MP3-City Grant	713	\$ 65,000									\$ 65,000
Grand Total		\$ 41,208,675	\$ -	\$ 6,742,726	\$ 977,213	\$ 547,003	\$ 940,371	\$ 1,372,418	\$ 192,000	\$ 180,135	\$ 52,160,541

The final part of the revenue analysis is understanding what is happening with the revenue limit. The chart below includes both the historical amounts as well as the projection for FY22. Earlier I mentioned how the revenue limit was made of a combination of state aid and property taxes; when stating that, I am referring to who is “paying the bill” for that amount. State aid is a redistribution of a variety of taxes; property tax is a direct, local contribution. That being said, I don’t want to confuse “who gets the bill” with “how the bill is generated.” The chart breaks down how the total dollar amount for the Revenue Limit is generated. It breaks down the base revenue (generated based on student membership and allowable revenue per member) recurring exemptions, and non-recurring exemptions. Currently, MAPS has no recurring exemptions; these exemptions



are special because they are added to a district’s base revenue after the first year. The common considerations that make up MAPS’ Revenue Limit currently include our non-recurring referendum, base revenue, declining enrollment and hold harmless exemptions, a minor adjustment of miscounted pupils affiliated with OEI or OEO, and an adjustment for new choice pupils). As I mentioned earlier, this is the last year of the non-recurring referendum so voters can anticipate upcoming Board discussion and presentations on the topic in the months to come as well as community forum opportunities. The data supporting this chart is available in the longitudinal data on the DPI website. The most important takeaway from this table is to understand the “back story” on the revenue increases to base revenue for FY20 and FY21.

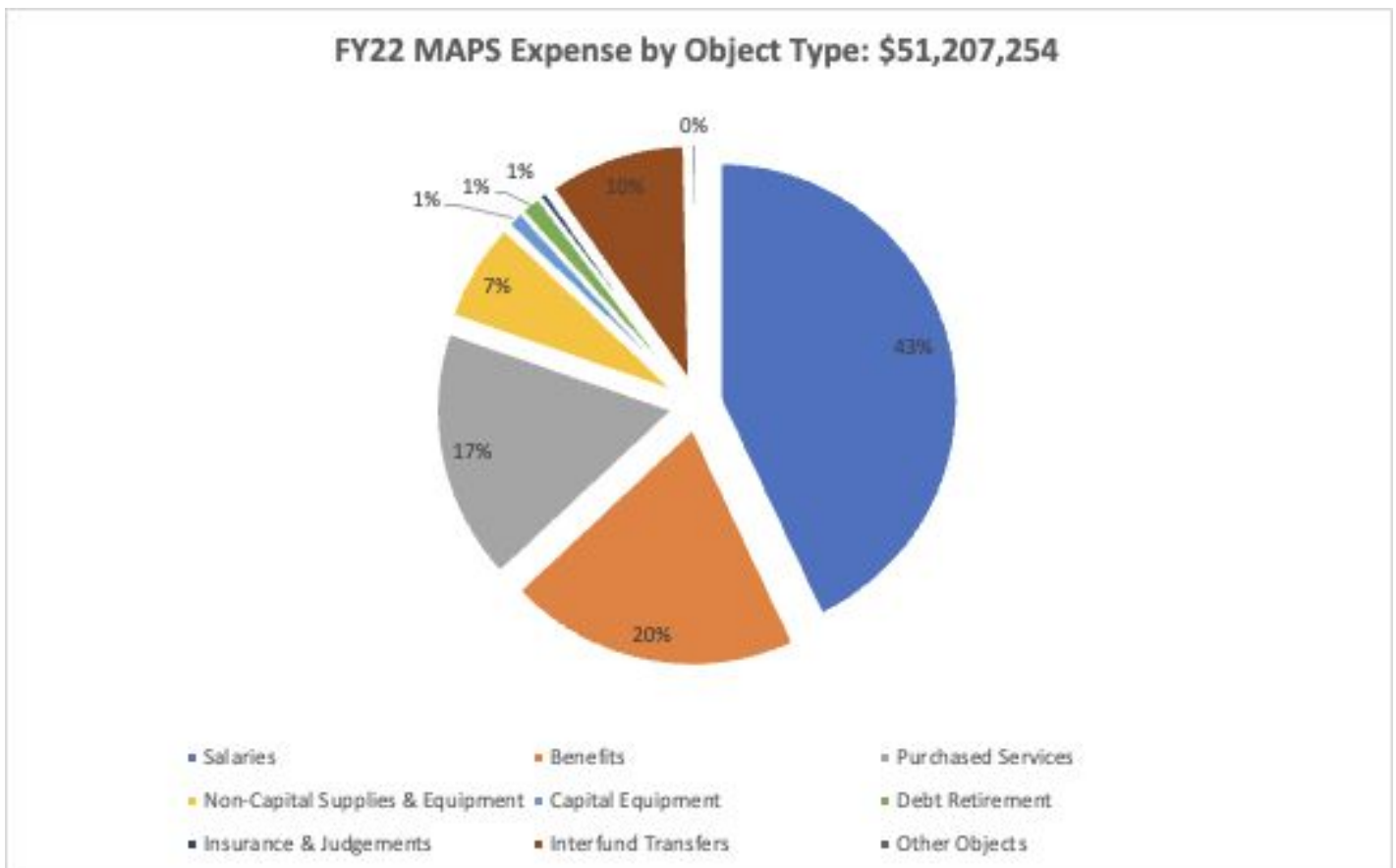
As you saw earlier, there were no increases in membership and the non-recurring referendum amount is fixed. The reason for the increase in FY20 and FY21 was due to allowable increases in the revenue ceiling that were part of the 2019-21 Biennial Budget from the legislature. The overall increase (not base increase) for FY22 is due to the hold-harmless exemption being reinstated due to no increase in the ceiling for FY22 or FY23. This puts MAPS, along with many other districts, in a more challenging and unpredictable position moving forward.

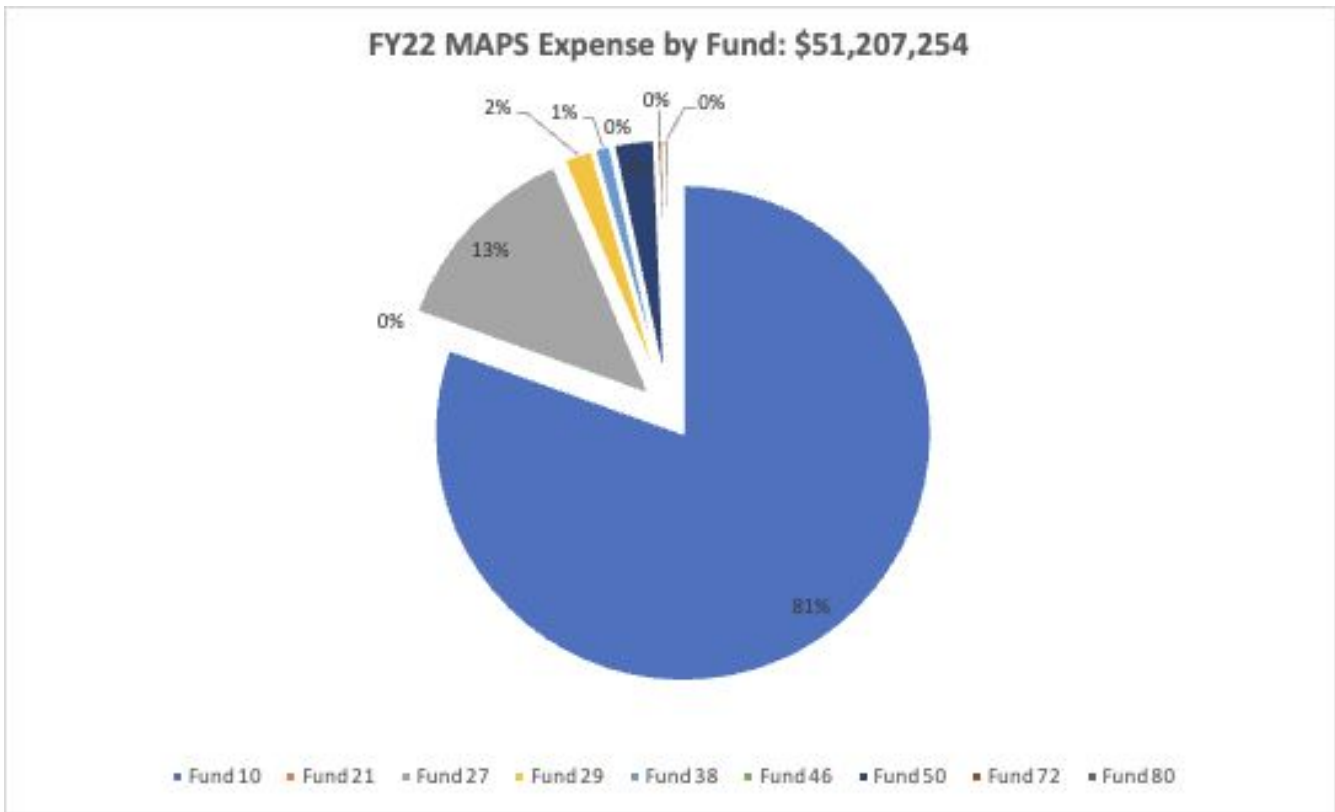
Expenditure Analysis

General

The proposed budget has been broken down by fund and object in the charts that follow. The expenses are tied to the revenues in that 94% of our expenses are tied to Fund 10 and Fund 27; this number is very close to the revenue side. MAPS has policy #6235 which details how it manages its fund balance based on total expenses from Fund 10 and Fund 27. Based on the budgeted expenditures for FY22, we will need to end the year with approximately \$6,590,000 to be in compliance with that policy.

The object categories can be thought of as the “what” funds will be spent on. MAPS spends the majority of its budget (~63%) on salaries and benefits for employees. This is expected for a school district because we are in the “people business” – we provide services to students, families, and various interest groups throughout the community which requires a large staff. MAPS was able to go out to bid for health insurance benefits in the spring of 2021;





we were able to transition from offering one plan with a single and family option to offering both narrow and broad network options that still had single or family choices. Overall, this change has saved MAPS approximately \$230,000 annually which helped support the Board’s ability to grant step/lane increases as well as cell increases for all staff. We were also able to save money on our life and long-term disability insurance coverages based on both having a minimal loss ratio and having a positive relationship with the vendor. In summary, the changes to insurance, closure and detachment of two schools, reduction of staff, and corresponding changes to transportation have allowed us to bring forth a budget that is both balanced and will allow us to contribute to Fund 46. This brings with it some assumptions which include the following:

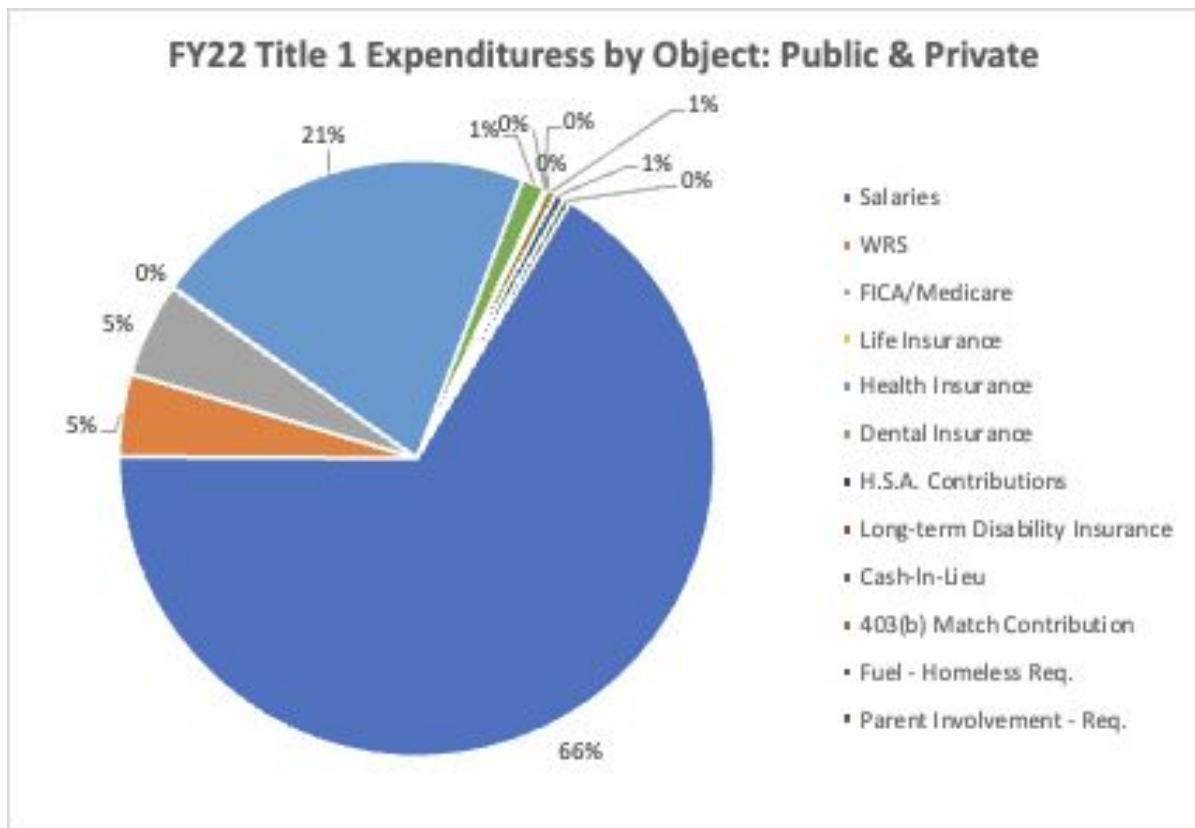
- There is ~\$315,000 of IDEA funds being transferred to Title 1 to help expend accumulated carryover funds
- Assumes a higher-than-expected membership count; although it is counter-intuitive, budgeting for more students in a declining enrollment district is actually a more conservative methodology
 - We have adjusted BVA’s membership estimates down, closer to pre-COVID amounts
 - Estimates are changing daily as students and families complete the registration process.
- Assumes that we will continue to receive a premium discount when cash-flow borrowing; this happens when our ratings are of high quality
- Last year we had premium of ~\$186,000 and \$150,000 was budgeted for FY22
 - Current unfilled positions are all budgeted as “family” health plans; anyone who takes cash-in-lieu or a single policy would only save MAPS money

- We have included one-time revenue from the sale of Maple Grove for \$121,600 (even though the sale transaction as not yet finalized)
- We have included one-time revenue from the sale of and buy-back options related to our MacBook purchases from FY21 for \$50,000
- There is an estimated \$260,000 being spent on curriculum resources out of ESSER II funding

While the numbers look good right now, it is important to know that the items above are not any form of guaranteed revenue and some of them, such as the conversion of IDEA funds to Title 1, will likely reduce over the next few years once a sustainable rate is established.

Key Federal Grants

Federal Grants make up 11% of MAPS’ total revenue. These funds are outside (not included) in the revenue limit calculation. Nearly all Federal funds have project codes and are earmarked for a specific purpose. While it is not the goal of this paper to get deep into detail about all expenses for grants, I did want to share that we will be transitioning how we budget grant funds for some of the Title grants to help ease the claiming and tracking processes. As you can see, with the exception of required allocations (private schools, addressing student homelessness, and parent involvement), all Title 1 funding will be spent on reading interventionists at one of the elementary buildings. This will help with efficiencies in the business office and make purchasing and tracking such purchases less of a burden because we will not have to confirm minor purchases with DPI for things like individual training fees, mileage reimbursements, or hotel rooms;



that will almost all be taken care of with local funds at this point. We have separate tracking codes for the private schools and their funding that flows through our financials. We applied a very similar logic to Title 2(a) and Title 4(a). At this time we are anticipating ~\$77,000 of various Title revenues and expenses related to the private schools.

Bridges Virtual Academy - BVA

BVA receives three forms of revenue. First, they receive a portion of the allowable revenue per member based on the revenue limit worksheet. Secondly, they receive all of their OEI revenue from students outside of our district who open enroll in.

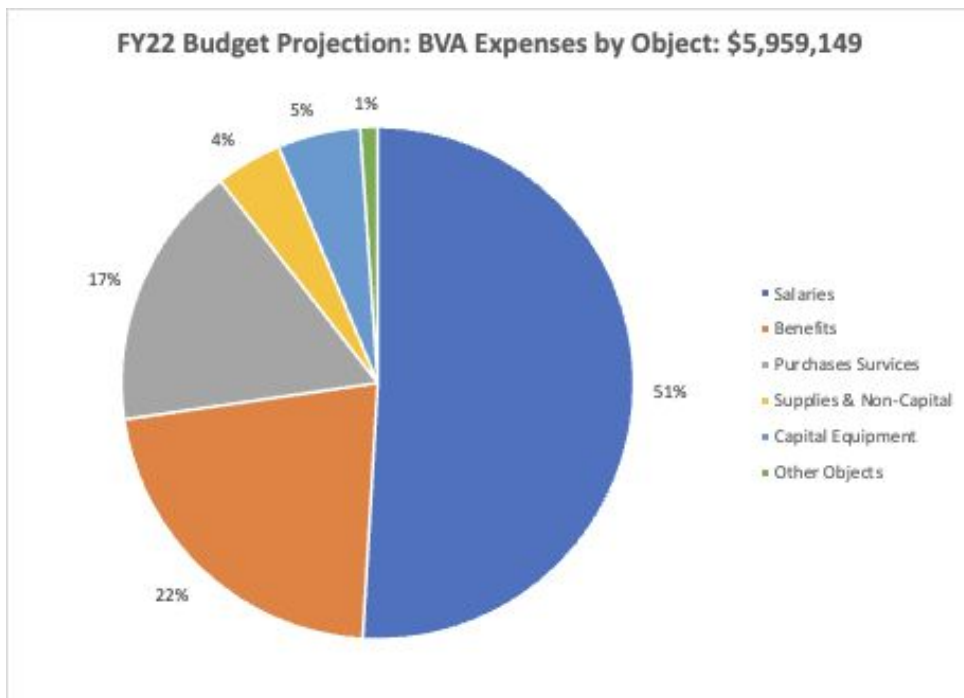
Revenue	\$ 5,959,149
Category	Expenses
Salaries	\$ 3,035,663
Benefits	\$ 1,298,673
Purchases Services	\$ 996,963
Supplies & Non-Capital	\$ 249,924
Capital Equipment	\$ 311,926
Other Objects	\$ 66,000
Total Expenditures	\$ 5,959,149

BVA Historical Data: EOY Budget Loss/Contribution	
FY15	\$ (193,003.21)
FY16	\$ 15,206.94
FY17	\$ (34,498.22)
FY18	\$ (91,569.13)
FY19	\$ (85,460.03)
FY20	\$ 202,513.71
FY21	\$ 124,867.27
Net	\$ (61,942.67)
Revenue from resident pupils not included	

The third form of revenue they receive is through the IDEA grant, specifically Flow-Thru funding. They use the funding to support students with disabilities with virtual, contracted services.

From a historical standpoint, BVA has utilized the methodology in the Revenue Limit calculation involving a three-year rolling membership average to determine the amount of revenue it is allowed to receive from MAPS with regard to resident students who attend. At this time, we are anticipating giving them 80% of the allowable revenue per member each resident student in their Third Friday Count.

They went from having 37 resident students in FY20 to 174 due to COVID for FY21. Because of how we have honored the rolling membership average in the past, this has put a significant spike in BVA's revenue and we are waiting to see how far down that number comes back to for the FY22 Third Friday Count. To their credit, they did have a growing enrollment of resident students.



The second form of revenue they receive is all of their OEI revenue from students outside of our district who attend BVA. The exchange rate for open enrolled students is \$8,161 for regular education students and \$13,013 for students with special needs. In recent years, BVA has greatly benefited from the growing exchange rates because they thrive on OEI students to grow their enrollment. Both classifications only grew by \$36/student and FY23 is also going to be significantly lower than the prior years. This major adjustment has already taken into account in the presentation of this preliminary budget.

BVA has not had budget challenges

historically because they have been slowly growing over the time they have been in operation; this is the first year they are dealing with a reduction in student count.

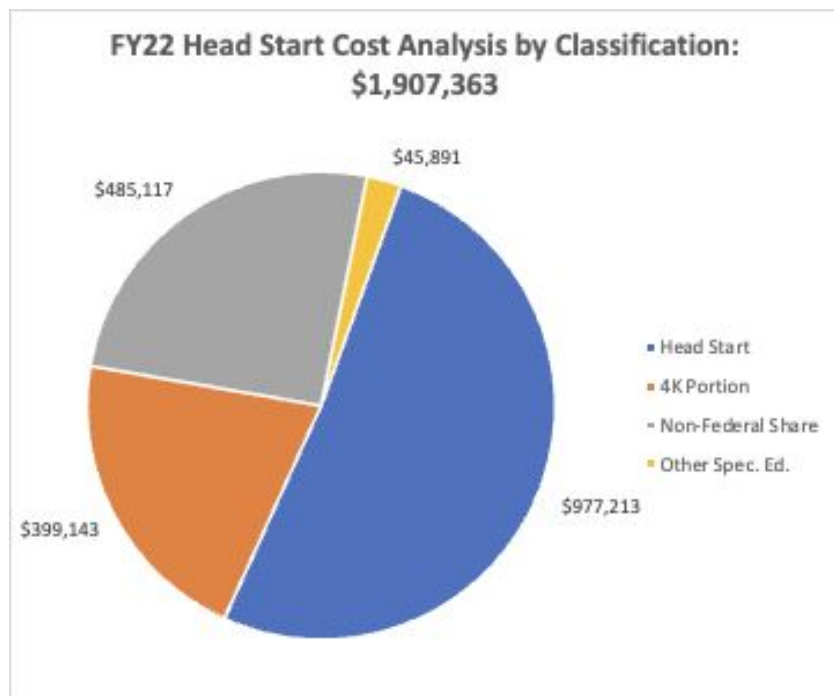
Needless to say, losing revenues and giving

the staff raises that paralleled the MAPS' in-person facilities has made their budget a challenge. At this time, BVA does not receive any of MAPS' other funding sources such as Title grants, common school funds, Per-Pupil Aid, etc. They operate independently as an instrumentality charter school that is affiliated with MAPS. The current contract with MAPS expires at the end of FY22.

OEI/OEO Exchange Rates				
Fiscal Year	Reg. Ed.	Reg. Ed. Change	Spec. Ed.	Spec. Ed. Change
2018-19	\$ 7,379		\$ 12,431	
2019-20	\$ 7,771	\$ 392	\$ 12,723	\$ 292
2020-21	\$ 8,125	\$ 354	\$ 12,977	\$ 254
2021-22	\$ 8,161	\$ 36	\$ 13,013	\$ 36
2022-23	\$ 8,224	\$ 63	\$ 13,076	\$ 63

Pine River School for Young Learners Head Start – PRSYL

PRSYL is has a unique arrangement in that there are a very limited number of school districts who have internalized a Federal Head Start Program despite the fact that many communities have this program. Head Start has additional fiscal guidelines that require that entity to be reviewed, budgeted, and presented differently. The chart shows the different funding classifications that are required in the Head Start realm. First, there is a



portion of operations that are funded by the Federal Head Start Program; this amount is ~\$814,000 of regular funding and ~\$131,000 of supplemental funding due to COVID-19. Based on the portion of regular funding, MAPS is required to match at least 20% which would be ~\$162,000; this matching portion is called non-federal share (NFS). As you can see, MAPS exceeds the investment required by the program guidelines. The 4K portion of the funding is derived from allocating costs based on student attendance

between those who are classified as affiliated with Head Start and those students receiving special education services only. For FY21, there was an 89% to 11% split between students who qualified for Head Start versus those who solely qualified for special education services; this does not mean that there are not students that qualify for Head Start that do not also qualify for special education services. The funds identified as “Other Spec. Ed.” in the chart are IDEA funds that pay for some salary and benefits; those funds cannot be counted in any of the other categories due to their source and purpose. Those percentages change every year depending on the students who get enrolled in the program; enrollment is not fully determined at this time so the budget estimates are based on last year’s enrollment numbers. Head Start (at the federal level) is also monitoring programs to ensure that they return to their pre-COVID attendance rates and are looking to expand the school day to make Head Start a full-day program. At this time, MAPS has completed a waiver for this and there will likely be discussion in the upcoming year about what full-day programming for Head Start may look like at MAPS.

Summary of Revenues & Expenditures

At this point, we have reviewed the historical factors that determine revenue and we have presented general information about specific program revenues and expenses as well as a high-level overview of the MAPS budget. At this time, we will bring the revenues and expenses together to get the net values. The chart that follows breaks down the net difference between all revenues and expenses by fund and project. These are two important dimensions to consider because grants should be tied out at the end of the fiscal year as well as certain funds such as Special Education (Fund 27) and Head Start (Fund 29). It is important to know that the 800 and above project codes are locally established project codes and used to track various internal activities such as athletics; those will show a negative amount because there is no specific funding from the local (such as property taxes), state, or federal level that is specifically earmarked for those expenses.

Some of the negative values whose project codes are in Fund 10 and less than 800 are also normal. For example, we track our buildings, grounds, custodial, maintenance, and transportation costs with project code 120. This helps with budget management and tracking, but again, since there is no specific revenue that is required to offset those expenses, it shows up as a negative amount but is offset by all of the general revenue that is not earmarked which is about 73% of MAPS’ total revenue. We are also tracking moving expenses this year to better understand the costs affiliated with closing two buildings and moving staff, remodeling some of the classrooms, rental fees, and other supplies and equipment that were used or replaced in the process.

You will notice that Fund 46 shows a “surplus” of \$940,371. Fund 46 was created four years ago and provides mill rate management and capital project planning opportunities for districts. We have been depositing money into this fund with intentions of starting to spend it in FY23 due to the time limitations placed on it by DPI. Although the details of how we plan to use the funds accumulated in Fund 46 are beyond the scope of this

MAPS FY22 Net Fund & Project Code Analysis

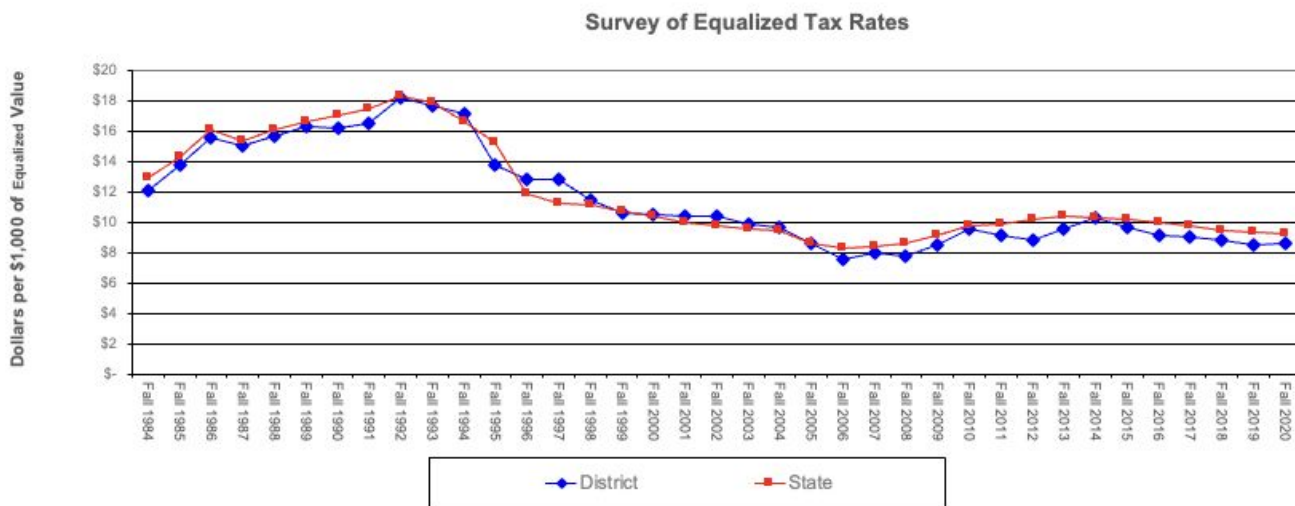
Project Name	Project Code	10	21	27	29	38	46	50	72	80	Grand Total
Local Funds	000	\$ 4,231,809	\$ -	\$ 1,000	\$ (11,475)	\$ 400	\$ 940,371	\$ (1,054,975)	\$ -	\$ 73,218	\$ 4,180,348
Spec. Ed. Aide-Eligible	011	\$ -	\$ -	\$ 71,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,662
Spec. Ed. Non Aide-Eligible	019	\$ -	\$ -	\$ (97,128)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (97,128)
Common School	031	\$ (15,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,000)
B&G	120	\$ (3,356,851)	\$ -	\$ -	\$ (1,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,357,996)
Moving Expenses	121	\$ (186,291)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (186,291)
Title I	141	\$ 177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177
ESSER II	163	\$ (5,806)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,806)
ESSER III	165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AGR/SAGE	332	\$ (1,476)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,476)
Flow-Thru	341	\$ 954	\$ -	\$ 24,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,260
Pre-School	347	\$ -	\$ -	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160
Title IIA	365	\$ 772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 772
CLC - After School Program	367	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
Title IV	381	\$ (196)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (196)
Peer Mentor Grant	387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title IIIA	391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Head Start	399	\$ -	\$ -	\$ -	\$ 12,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,620
Carl Perkins	400	\$ (721)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (721)
Youth Apprenticeship	401	\$ (74)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74)
Assessment Reading Grant	522	\$ 6,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,499
State Lunch	542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,782	\$ -	\$ -	\$ 13,782
State Breakfast	543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,165	\$ -	\$ -	\$ 4,165
Federal Breakfast	546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,786	\$ -	\$ -	\$ 126,786
Federal Lunch	547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 911,092	\$ -	\$ -	\$ 911,092
CACFP (Head Start)	551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,631)	\$ -	\$ -	\$ (27,631)
Teach Grant	561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Snacks	566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,068	\$ -	\$ -	\$ 4,068
CTE Incentive Grant	577	\$ (4,426)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,426)
Summer Foods	586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,713	\$ -	\$ -	\$ 22,713
NFS - Head Start	611	\$ (64,647)	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (64,646)
Educator Effectiveness	612	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000)
MP3-City Grant	713	\$ (2,874)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,874)
Girls Swimming	801	\$ (13,021)								\$ (2,880)	
Girls Soccer	802	\$ (20,946)								\$ (1,182)	
Track	803	\$ (40,219)								\$ (45)	
Girls Basketball	805	\$ (41,298)								\$ (8,295)	
Cheerleading	807	\$ (3,174)								\$ (355)	
Softball	817	\$ (26,101)								\$ (300)	
Tennis	818	\$ (6,709)								\$ -	
Volleyball	821	\$ (29,612)								\$ (7,904)	
Activities Director	900	\$ (78,863)								\$ (90)	
Boys Soccer	901	\$ (11,229)								\$ (1,626)	
Boys Baseball	904	\$ (25,795)								\$ (21)	
Boys Basketball	905	\$ (42,133)								\$ (8,025)	
Football	910	\$ (60,583)								\$ (14,101)	
Boys Golf	912	\$ (9,105)								\$ -	
Dance	914	\$ (9,281)								\$ -	
Fall Play	915	\$ (13,159)								\$ -	
Jazz Band	917	\$ -								\$ -	
Wrestling	922	\$ (54,876)								\$ (11,094)	
Boys Hockey	923	\$ (27,418)								\$ -	
Junior Class	927	\$ (1,213)								\$ -	
Yearbook	928	\$ (2,925)								\$ -	
Trap Team	930	\$ (515)								\$ -	
Pep Band	932	\$ -								\$ -	
Science	935	\$ (806)								\$ -	
Senior Class	936	\$ (1,213)								\$ -	
Skills USA	937	\$ (2,713)								\$ -	
X-Country	938	\$ (8,898)								\$ (4,657)	
Sophomore Class	939	\$ (1,213)								\$ -	
Spring Musical	940	\$ (30,820)								\$ -	
Student Council	941	\$ (2,183)								\$ -	
Girls Hockey	942	\$ (5,000)								\$ -	
Carryover	950	\$ -								\$ -	
National Honor Society (NHS)	989	\$ (2,316)								\$ -	
Mock Trial	990	\$ (1,287)								\$ -	
Special Olympics	992	\$ (14,138)								\$ -	
Choir	993	\$ (206)								\$ -	
Band	995	\$ (11,485)								\$ -	
Debate	997	\$ (200)								\$ -	
Forensics	999	\$ (200)								\$ (129)	
Summary By Fund and Project Code		\$ 0	\$ -	\$ 0	\$ 0	\$ 400	\$ 940,371	\$ 0	\$ -	\$ 12,515	\$ 953,287

booklet, the appendix includes what was originally approved by the Board. That list of future expenditures can be changed based on the district's needs and we will be doing that as we approach the date when funds are allowed to be spent.

Overall, MAPS is starting the year in a budgetarily good position. We will continue to update the Board with Forecast 5's module for predicting budget draw-down. The community can also expect another revision to the budget for the budget hearing that occurs in October. That budget will include final adjustments to reflect late hires and their benefit elections, and any changes to revenues and expenditures that are later determined based on membership or pupil accounts that occur after students return.

Tax Levy & Mill Rate Implications

Earlier in this document, we showed the historical MAPS tax rates along with the total tax levy and the purpose was to connect it to prior actions taken by the Board with effects on the mill rate and tax levy. At this time, it is valuable to know where MAPS stands relative to the state average or other school districts. Unfortunately, the



most recent data available is last year, but this shows that MAPS has been relatively close to the state average for a long period of time. At the end of FY21, the Board enabled administration to transfer \$1,800,000 into Fund 46 for future capital projects. This will be added into our shared costs and ultimately help reduce our mill rate from what it otherwise would have been. I believe that our aid estimate is low based on what our shared costs are estimated to be based on unaudited expense data that is available at this point, but the secondary cost ceiling may get adjusted to reflect the possibility that all districts spent more than their estimate. The aid appropriation is sum certain meaning that the amount of money is already determined; the secondary ceiling gets adjusted to ensure that all the money gets spent while also not over allocating, hence the potential for change related to the October 15th aid certification from DPI every year.

MAPS Review of Prior Year Levy & Illustration Potential Outcomes for FY22								
Municipality	Review of FY21 Tax Distribution			Est. of FY22 Tax Levies Based on July DOR Eq. Value Release				
	Fall 2020 Equalized Value	FY21 Distribution	FY21 Levy	Est. FY22 Prop. Value Changes	Est. Fall 2021 Equalized Value	FY22 Distribution	FY22 Levy w/ Est. Levy	% Change
T. Ackley	\$ 153,801	0.01%	\$ 1,325	4.0%	\$ 159,953	0.01%	\$ 1,311	-1.1%
T. Vilas	\$ 400,298	0.03%	\$ 3,448	4.0%	\$ 416,310	0.03%	\$ 3,413	-1.0%
C. Merrill	\$ 410,359,700	30.94%	\$ 3,535,003	5.0%	\$ 430,877,685	33.87%	\$ 3,531,950	-0.1%
T. Birch	\$ 41,715,078	3.14%	\$ 359,350	7.0%	\$ 44,635,133	3.51%	\$ 365,879	1.8%
T. Coming	\$ 80,955,200	6.10%	\$ 697,381	4.0%	\$ 84,193,408	6.62%	\$ 690,142	-1.0%
T. Harding	\$ 53,334,500	4.02%	\$ 459,445	7.0%	\$ 57,067,915	4.49%	\$ 467,792	1.8%
T. Harrison	\$ 5,572,033	0.42%	\$ 48,000	5.0%	\$ 5,850,635	0.46%	\$ 47,958	-0.1%
T. Merrill	\$ 220,951,400	16.66%	\$ 1,903,364	6.0%	\$ 234,208,484	18.41%	\$ 1,919,832	0.9%
T. Pine River	\$ 145,551,500	10.97%	\$ 1,253,839	7.0%	\$ 155,740,105	12.24%	\$ 1,276,618	1.8%
T. Rock Falls	\$ 77,521,541	5.84%	\$ 667,802	6.0%	\$ 82,172,833	6.46%	\$ 673,579	0.9%
T. Russell	\$ 45,502,400	3.43%	\$ 391,976	9.0%	\$ 49,597,616	3.90%	\$ 406,557	3.7%
T. Schley	\$ 74,736,700	5.63%	\$ 643,812	8.0%	\$ 80,715,636	6.35%	\$ 661,635	2.8%
T. Scott	\$ 115,213,500	8.69%	\$ 992,495	7.0%	\$ 123,278,445	9.69%	\$ 1,010,527	1.8%

Lastly, let us review the impact of the proposed tax levy on the mill rate. The chart below shows the estimated change in disbursement by municipality from the FY21 levy to the FY22 levy. As a taxpayer, it is important to understand that it is not necessarily the total tax levy that impacts their tax bills; increases or decreases can be the result of relative changes between the municipalities (also known as apportionment). Another layer to understanding tax levies is knowing that the mill rate estimates used by the school district are based off of Equalized Values (established by the DOR – Department of Revenue) and not Fair Market Values (established by the assessor hired by the municipality) which are ultimately what gets used to calculate the individual tax bills that property owners receive. To add to the complexity, different municipalities often use different assessors and no two assessors would likely make their valuation of the properties the same which ultimately leads to variance in the amount that residents experience on their tax bills. The green section of the table above is using property value estimates based on the proposed percent increases in Equalized Value released by the DOR on July 29th multiplied by FY21 values; the average increase across all thirteen municipalities is estimated at an increase of ~6%. The far-right column represents the change in taxation responsibility for each municipality. Taxation is a complex topic. I encourage people to call and inquire if they have questions about taxation related to the school district.

Keep in mind that the counties (Lanlade and Lincoln) receive and are required to combine multiple tax levies too. For example, MAPS could be projecting a mill rate decrease as it relates to the district, but one of the municipalities, counties, or technical college district could be increasing their levy and the “net” result of the other levies could lead to property owners in different townships having a variety of experiences based on other local governments. It is important that MAPS shares this because as we go into a referendum, there will undoubtedly be discussions and statements made about our impact on the tax levy, but MAPS only represents a

portion of that levy that is received by property owners.

The next table shows the prior year tax estimates and the current year estimates for tax amounts relative to MAPS. Overall, we are projecting a tax decrease based on a reduction in the overall levy due to an increase in

MAPS Tax Levy & Mill Rate Estimates: FY22				
FY21 Levy	\$ 11,427,119	FY21 Mill Rate (\$/1,000)	\$ 8.61	
FY22 Levy	\$ 10,426,454	FY22 Mill Rate (\$/1,000)	\$ 7.73	
Home Value	FY21 Tax Est.	FY22 Tax Est.	Change (\$)	Change (%)
\$ 75,000	\$ 646	\$ 580	\$ (66)	-10.3%
\$ 100,000	\$ 861	\$ 773	\$ (88)	-10.3%
\$ 150,000	\$ 1,292	\$ 1,159	\$ (133)	-10.3%
\$ 200,000	\$ 1,723	\$ 1,546	\$ (177)	-10.3%
\$ 250,000	\$ 2,154	\$ 1,932	\$ (221)	-10.3%
\$ 300,000	\$ 2,584	\$ 2,319	\$ (265)	-10.3%
\$ 350,000	\$ 3,015	\$ 2,705	\$ (310)	-10.3%
\$ 400,000	\$ 3,446	\$ 3,092	\$ (354)	-10.3%
\$ 500,000	\$ 4,307	\$ 3,865	\$ (442)	-10.3%

Equalization Aid, the increase from the legislature to the state aid funding pot, and projected increases in property values. The membership counts used in the estimate will not decrease at this time because Equalization Aid is based on prior year membership values from 3rd Friday in September and 2nd Friday in January.

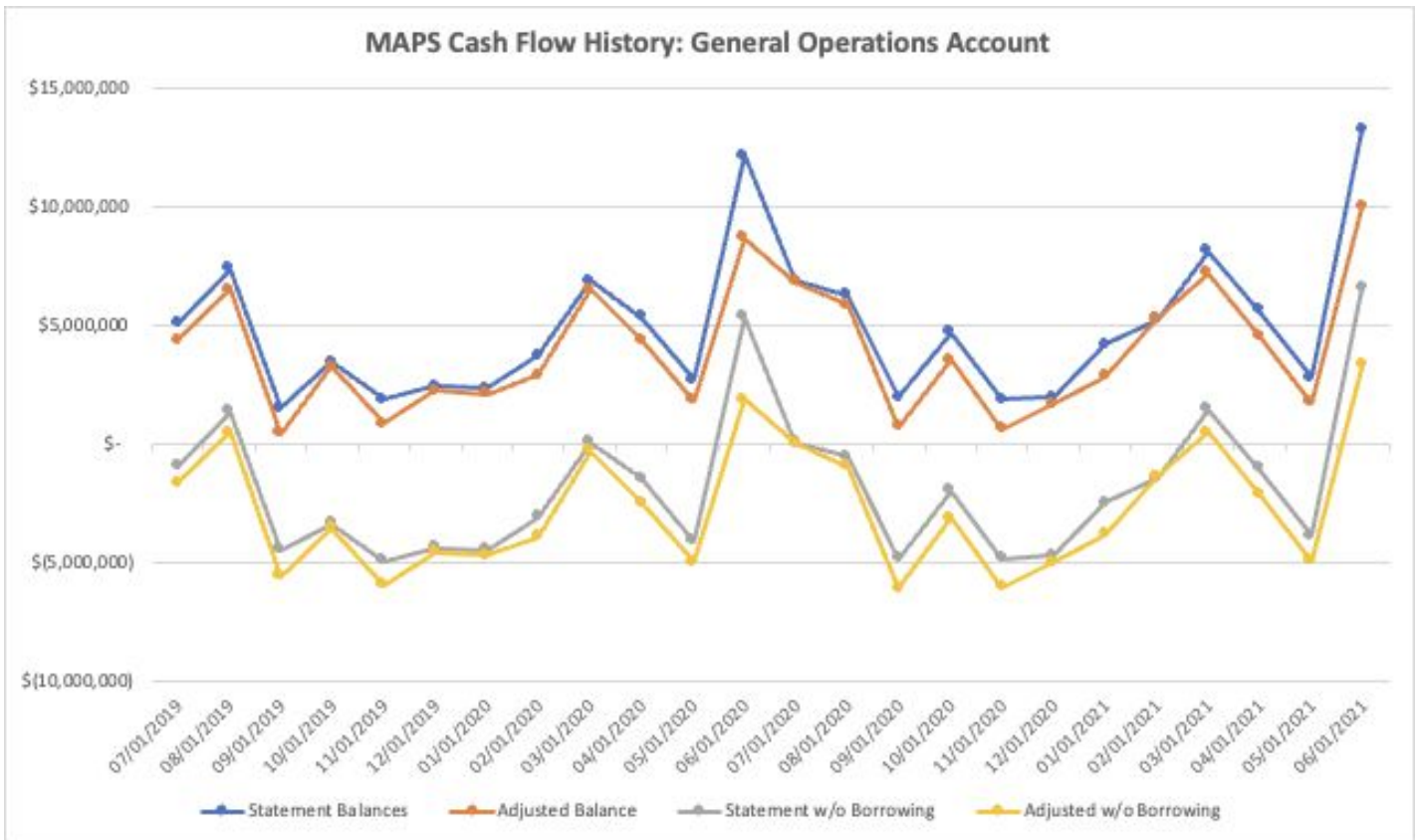
Review of District Debt Obligations

MAPS currently has two outstanding debt obligations that will be nearing an end in the next few years. The first is a loan in the form of a promissory note that was initially for \$1,000,000. This debt, unless called earlier, is set to be paid off by December of 2022. The second debt is \$1,165,000 of noncallable bonds that will be paid off in June of 2024. The total amount of debt service payments for FY22 is \$546,603. All of this debt is within the revenue limit and managed through Fund 38 because it was not a voter approved debt issuance. As this debt falls off in the next three years, that money can go back into the Fund 10 tax levy to help support ongoing operations. The most recent debt service payments (by issuance) are available in the appendix of this booklet.

FUND 38 TOTAL DEBT SERVICE							
PAYMENT PERIOD		PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR	CALENDAR	PAYMENT PERIOD
					TOTAL	YEAR	
Jan-June	2019	\$364,023	\$52,427	\$416,450	Jan-June Only \$416,450		Jan-June 2019
July-Dec	2019	\$120,765	\$45,662	\$166,427		\$582,877	July-Dec 2019
Jan-June	2020	\$377,533	\$56,596	\$434,129	\$600,557		Jan-June 2020
July-Dec	2020	\$124,327	\$22,803	\$147,130		\$581,259	July-Dec 2020
Jan-June	2021	\$406,147	\$20,983	\$427,130	\$574,260		Jan-June 2021
July-Dec	2021	\$127,994	\$15,636	\$143,630		\$570,760	July-Dec 2021
Jan-June	2022	\$414,867	\$13,763	\$428,630	\$572,260		Jan-June 2022
July-Dec	2022	\$109,674	\$8,299	\$117,973		\$546,603	July-Dec 2022
Jan-June	2023	\$295,000	\$7,500	\$302,500	\$420,473		Jan-June 2023
July-Dec	2023	-	\$3,813	\$3,813		\$306,313	July-Dec 2023
Jan-June	2024	\$305,000	\$3,813	\$308,813	\$312,625		Jan-June 2024
July-Dec	2024	-	-	-		\$308,813	July-Dec 2024
TOTAL		\$2,645,330	\$251,294	\$2,896,624	\$2,896,624	\$2,896,624	

Review of Cash Flow

Many school districts borrow for cash flow related purposes due to the timing of revenue receipts. There are various entities such as the state, municipalities, and CESA 9 who either hold funds for their own cash flow related challenges or have payment schedules that are in place to support their staffing levels. In both cases, individual district cash flows are not a consideration or not considered at a level high enough to help MAPS



avoid cash flow borrowing. The chart below shows the main bank account used by MAPS for operations; two of the charts are with the borrowed funds and two are without. The “Statement Balances” graphs are the actual dollar amounts in the account at month end. The “Adjusted Balance” graphs are what the balance would be if all checks posted for that month had cleared the bank. It is also important to realize that none of the graphs depict the lowest points of cash; for example, cash may have been lower on the 21st of the month than at the statement date. It is easy to see that without the borrowed funds, MAPS operates in the negative for approximately nine months out of the year. Based on the borrowed amount which has been borrowed, we would need to double our fund balance cash to avoid cash flow borrowing. In recent years, MAPS has borrowed as follows:

- FY21: \$6,675,000
- FY20: \$6,800,000
- FY19: \$6,000,000

In FY21, the interest expense to borrow was ~\$210,000; it is not easy to see in the financial statements because the borrowing and payback do not occur at the start and end of the fiscal year. We reported ~\$145,000 of accrued interest at June 30, 2021; the difference is accrued in July, August, and September and does not get reported on the June 30th financial statements. Moreover, we have done a very effective job of not overborrowing given that we have no other option at this time.

Summary

This booklet is intended to summarize the key historical factors, explain how the revenue formula applies to MAPS, share overarching statistical expense data, and make a fiscally responsible budget recommendation to the Board that has a connection to MAPS' strategic plan. At this time, we are recommending the Board approve the budget as proposed in the 6590 Form (required by DPI) that is in the appendix of this booklet. We, the administration, feel that it meets the needs of the students, community, and staff to the best of our knowledge with the information that we have at this time.

The annual meeting and budget hearing are an opportunity for Board members, staff, and other constituents to ask questions about strategy, philosophy, compliance with policy, and general overarching themes. We appreciate the time that stakeholders take to read about the District's financial situation and hope that anyone with questions will reach out to an administrator with questions by contacting central office. It is our belief that informed stakeholders will better support the initiatives and strategies that MAPS has put in place. Finally, it is my pleasure to serve the community in my administrative capacity. I welcome any questions and feedback moving forward.

Appendix B: July 1st Aid Estimate - DPI

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION JULY 1 ESTIMATE OF 2021-22 GENERAL AID USING 2020-21 BUDGET REPORT DATA, 2020-21 AUDITED MEMBERSHIP 2020 TIFOUT SCHOOL AID VALUE (CERT MAY 2021) & 2016 COMPUTER VALUE (CERT MAY 2017)		Merrill Area 3500		Merrill Area		350()		GUARANTEES FOR JULY 1 AID		K-12		JHS		K-8	
		Merrill Area 3500		Merrill Area		350()		PRIMARY (G1)		1,930,000		5,790,000		2,895,000	
		Merrill Area 3500		Merrill Area		350()		SECONDARY (G6)		1,508,774		4,526,322		2,263,161	
		Merrill Area 3500		Merrill Area		350()		TERTIARY (G11)		715,289		2,145,867		1,072,933	
		Merrill Area 3500		Merrill Area		350()								2021-2022 JULY 1 ESTIMATE GENERAL AID	
PART A: 2020-21 AUDITED MEMBERSHIP		FTE		FTE		FTE									
A1 3RD FRI SEPT 2020 MEMBERSHIP* (include Challenge Academy)			2,418.00		2,418.00		2,418.00								1,000
A2 2ND FRI JUN 2021 MEMBERSHIP* (include Challenge Academy)			2,424.00		2,424.00		2,424.00								2,484,000.00
A3 TOTAL (A1 + A2)			4,842.00		4,842.00		4,842.00								2,484,000.00
A4 AVERAGE (A3/2) (ROUNDED)			2,421.00		2,421.00		2,421.00								11,067
A5 SUMMER 2020 FTE EQUIVALENT* (ROUNDED)			18.00		18.00		18.00								27,490,428.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.10		0.10		0.10								25,006,428.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00		0.00		0.00								
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			45.00		45.00		45.00								1,103,704.85
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			0.00		0.00		0.00								
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			0.00		0.00		0.00								
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			2,484.00		2,484.00		2,484.00								
* Ch 220 Resident Inter FTE counts only 75%.															
PART B: 2020-21 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)															
B1 TOTAL REVENUE & TRNSF IN			10R 000000 000		40,042,089.00		40,042,089.00								1,329,977.173
B2 PROP TAX + EXEMPT AIDS FROM DOR			10R 210 + 691		10,760,358.00		10,760,358.00								535,418
B3 GENERAL STATE AID			10R 000000 620		17,262,315.00		17,262,315.00								
B4 IMPACT AID DIST. NON-DIED IMPACT AID (DPI AMOUNT)			10R 000000 000		0.00		0.00								1,900,000
B5 REORG SETTLEMENT			10R 000000 850		0.00		0.00								4,794,120.000
B6 LONG TERM OP BORR. NOTE			10R 000000 873		0.00		0.00								0,000,518.13
B7 LONG TERM OP BORR. STIF			10R 000000 874		0.00		0.00								3,464,142.827
B8 PROPERTY TAX/EQUAL AID REFUND			10R 000000 972		0.00		0.00								1,794,876.32
B9 DEDUCTIBLE RECEIPTS (TO LINE C6)					12,019,426.00		12,019,426.00								1,508,774
PART C: 2020-21 NET COST OF GENERAL FUND (BUDGET REPORT)															
C1 TOTAL GF EXPENDITURES			10E 000000 000		40,042,089.00		40,042,089.00								3,747,794.616
C2 DEBT SRVC TRANSFER			10E 411000 838+839		0.00		0.00								0,006,672.30
C3 REORG SETTLEMENT			10E 491000 950		0.00		0.00								2,417,817.443
C4 REFUND PRIOR YEAR REV			10E 462000 972		0.00		0.00								16,132,403.32
C5 GROSS COST GEN FUND (C1 - C2 - C3 - C4)					40,042,089.00		40,042,089.00								715,289
C6 DEDUCTIBLE RECEIPTS (FROM LINE B9)			30E+38E 283000 680		12,019,426.00		12,019,426.00								1,776,777.876
C7 OPERATIONAL DEBT, INTEREST (NOT LESS THAN 0)					0.00		0.00								0,000,621.118
C8 NET COST GENERAL FUND					28,022,673.00		28,022,673.00								446,800,703
PART D: 2020-21 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)															
D1 TOTAL REVENUE & TRNSF IN			38R + 39R 000		573,560.00		573,560.00								18,204,823.30
D2 TRNSF FROM GEN FUND			10E 411000 838 + 839		0.00		0.00								0.00
D3 PROPERTY TAXES			38R + 39R 210		570,760.00		570,760.00								0.00
D4 PAYMENT IN LIEU OF TAX			38R + 39R 220		0.00		0.00								0.00
D5 NON-REV RECEIPTS			38R + 39R 800		0.00		0.00								2,631.00
D6 DEDUCTIBLE RECEIPTS (D1-D2-D3-D4-D5)					2,800.00		2,800.00								-42.00
D7 TOTAL EXPENDITURES			38E + 39E 000		574,259.85		574,259.85								0.00
D8 ADABLE FUND 41 EXP (DPI AMOUNT)					0.00		0.00								18,207,412
D9 REFINANCING			30E + 30E 282000		0.00		0.00								
D10 OPERATIONAL DEBT PAYMENT			38E + 39E 283000		0.00		0.00								
D11 NET COST DEBT SERVICE FUNDS (CAN BE NEGATIVE)					571,459.85		571,459.85								
PART E: 2020-21 SHARED COST (BUDGET REPORT)															
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)					28,594,132.85		28,594,132.85								
E2 TRNSF OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER					0.00		0.00								
E3 IMPACT AID DIST. IMPACT AID NON-DEDUCTIBLE REMOVED					0.00		0.00								
E4 TOTAL SHARED COST FOR EQUALIZATION AID					28,594,132.85		28,594,132.85								16,207,412

Appendix C: Debt Schedule

Merrill Area Common Public School District Existing General Obligation Debt Service Payments

PAYMENT PERIOD	Fund 38					Fund 38					Fund 38														
	Issue:	Amount:	Type:	Dated:	Callible:	Issue:	Amount:	Type:	Dated:	Callible:	Issue:	Amount:	Type:	Dated:	Callible:	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL		
		\$3,390,000	Taxable General Obligation Refunding Bonds (CR)	February 3, 2011	21-24 Callable 4 7/20 @ Par		\$1,000,000	General Obligation Promissory Note (River Valley Bank)	November 14, 2018	On payment dates		\$1,165,000	Taxable General Obligation Refunding Bonds, Series 2019 (AR) - mBank	October 24, 2019	None-callable										
																(4/1)	(4/1)	(4/1 & 10/1)							
Jan-June 2019		\$245,000	4.100%	GD8	\$38,883	\$119,023	2.910%	\$13,544	\$128,765	2.910%	\$11,802	\$132,567				\$128,000	2.500%	\$12,702	\$12,702				\$12,702		
July-Dec 2019					\$33,860	\$120,765	2.910%	\$11,802	\$122,533	2.910%	\$10,034	\$132,567							\$14,563	\$14,563				\$14,563	
Jan-June 2020		\$255,000	4.400%	GE6	\$30,000	\$124,327	2.910%	\$8,240	\$126,147	2.910%	\$6,420	\$132,567				\$280,000	2.500%	\$14,563	\$294,563					\$294,563	
July-Dec 2020					\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567							\$11,063	\$11,063					\$11,063
Jan-June 2021			4.800%	GF3	\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567				\$280,000	2.500%	\$14,563	\$294,563					\$294,563	
July-Dec 2021					\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567							\$11,063	\$11,063					\$11,063
Jan-June 2022			4.800%	GG1	\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567				\$280,000	2.500%	\$14,563	\$294,563					\$294,563	
July-Dec 2022					\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567							\$11,063	\$11,063					\$11,063
Jan-June 2023			5.000%	GH9	\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567				\$280,000	2.500%	\$14,563	\$294,563					\$294,563	
July-Dec 2023					\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567							\$11,063	\$11,063					\$11,063
Jan-June 2024			5.200%	G-J5	\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567				\$280,000	2.500%	\$14,563	\$294,563					\$294,563	
July-Dec 2024					\$0	\$0		\$0	\$126,147	2.910%	\$6,420	\$132,567							\$11,063	\$11,063					\$11,063
TOTAL		\$500,000	\$0	Callable Maturities	\$108,603	\$080,330	Callable Maturities	\$58,115	\$1,038,445	Callable Maturities	\$0	Callable Maturities	\$388,577	\$1,251,577											

Paying Agent: U.S. Bank
Notes: CR of 2004, 2005 STFLs, Refunded with 2019 Bonds

Paying Agent: District
Notes: Final payment 11/13/2022

Paying Agent: District
Notes: AR of 2011 Taxable Bonds
Purchased by / due to mBank

Appendix D: 6590 Form Required for Budget Adoption

BUDGET ADOPTION FOR 2021-22 ANNUAL MEETING & BUDGET HEARING			
This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).			
GENERAL FUND (FUND 10)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance (Account 930 000)	5,023,606.05	6,077,302.90	6,509,551.71
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	5,916.39	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	51,636.12	17,158.99	0
Ending Fund Balance, Unassigned (Acct. 939 000)	6,038,010.12	0	0
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,077,302.90	6,509,551.71	6,509,552.13
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	10,251,301.30	10,709,356.11	9,731,851.00
240 Payments for Services	0	0	0
260 Non-Capital Sales	454,061.40	77,656.73	150,000.00
270 School Activity Income	67,477.04	9,147.20	74,700.20
280 Interest on Investments	80,739.08	8,378.25	12,000.00
290 Other Revenue, Local Sources	59,609.17	21,492.74	19,831.20
Subtotal Local Sources	10,913,187.99	10,826,031.03	9,988,382.40
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	5,500,635.60	7,309,316.22	6,772,977.00
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	5,500,635.60	7,309,316.22	6,772,977.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	45,756.98	77,534.35	57,260.00
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	939.27	0
580 Medical Services Reimbursement	102,021.78	93,285.72	85,000.00
590 Other Intermediate Sources	0	19,014.00	0
Subtotal Intermediate Sources	147,778.76	190,773.34	142,260.00

Appendix D: 6590 Form Required for Budget Adoption (cont.)

State Sources			
610 State Aid -- Categorical	308,933.83	318,263.48	293,500.00
620 State Aid -- General	17,334,431.00	17,262,315.00	18,207,412.00
630 DPI Special Project Grants	117,836.58	25,119.00	109,035.00
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE)	682,980.07	721,811.30	660,000.00
660 Other State Revenue Through Local Units	72,788.07	84,640.42	84,000.00
690 Other Revenue	2,460,853.40	2,311,889.25	2,164,807.00
Subtotal State Sources	20,977,822.95	20,724,038.45	21,518,754.00
Federal Sources			
710 Federal Aid - Categorical	18,258.94	23,173.00	22,265.00
720 Impact Aid	0	0	0
730 DPI Special Project Grants	177,579.22	832,328.38	2,038,443.37
750 IASA Grants	428,444.36	399,413.75	389,493.00
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	0	0	0
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	624,282.52	1,254,915.13	2,450,201.37
Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	5,775.00	0	121,600.00
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	5,775.00	0	121,600.00
Other Revenues			
960 Adjustments	46,084.01	186,662.70	150,000.00
970 Refund of Disbursement	95,144.86	3,640.16	30,000.00
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	35,339.27	37,947.24	34,500.00
Subtotal Other Revenues	176,568.14	228,250.10	214,500.00
TOTAT6:W64L REVENUES & OTHER FINANCING SOURCES	38,346,050.96	40,533,324.27	41,208,674.77
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,469,030.68	6,757,137.08	6,688,432.32
120 000 Regular Curriculum	7,850,748.35	7,550,185.28	8,068,733.89
130 000 Vocational Curriculum	1,005,176.79	894,396.78	1,013,534.56
140 000 Physical Curriculum	1,045,160.59	1,043,448.69	1,129,688.35
160 000 Co-Curricular Activities	626,166.31	592,653.29	921,745.71
170 000 Other Special Needs	101,204.90	252,611.09	405,702.29
Subtotal Instruction	17,097,487.62	17,090,432.21	18,227,837.13

Appendix D: 6590 Form Required for Budget Adoption (cont.)

Support Sources			
210 000 Pupil Services	1,075,653.78	1,294,894.17	1,732,070.63
220 000 Instructional Staff Services	1,389,952.35	1,944,309.73	2,378,730.84
230 000 General Administration	1,281,409.91	643,094.30	709,205.54
240 000 School Building Administration	2,052,390.72	2,375,916.34	2,076,722.84
250 000 Business Administration	6,118,746.03	6,361,551.53	6,474,506.71
260 000 Central Services	758,409.06	1,009,586.74	1,025,801.70
270 000 Insurance & Judgments	257,016.69	305,633.88	280,987.00
280 000 Debt Services	157,783.12	176,804.28	179,605.00
290 000 Other Support Services	1,702,016.01	1,821,828.02	1,654,368.95
Subtotal Support Sources	14,793,377.67	15,933,618.99	16,511,999.22
Non-Program Transactions			
410 000 Inter-fund Transfers	3,957,186.00	5,460,815.85	4,839,349.00
430 000 Instructional Service Payments	1,432,057.51	1,617,271.59	1,611,937.00
450 000 Post-Secondary Scholarship Expenditures	0	0	0
490 000 Other Non-Program Transactions	12,245.31	-1,063.18	17,552.00
Subtotal Non-Program Transactions	5,401,488.82	7,077,024.26	6,468,838.00
TOTAL EXPENDITURES & OTHER FINANCING USES	37,292,354.11	40,101,075.46	41,208,674.35
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	110,805.26	117,945.49	129,023.49
900 000 Ending Fund Balance	117,945.49	129,023.49	128,834.17
REVENUES & OTHER FINANCING SOURCES	782,104.05	1,057,392.10	977,213.00
100 000 Instruction	489,215.77	498,576.34	513,085.14
200 000 Support Services	285,748.05	559,350.48	464,127.72
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	774,963.82	1,057,926.82	977,212.87
SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0.15
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	3,927,186.00	3,660,815.85	3,900,178.00
Local Sources			
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	0	0	0
Subtotal Local Sources	3,927,186.00	3,660,815.85	3,900,178.00

Appendix D: 6590 Form Required for Budget Adoption (cont.)

Other School Districts Within Wisconsin			
310 Transit of Aids	13,328.90	14,990.71	10,800.00
340 Payments for Services	232,132.83	212,984.87	0
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	245,461.73	227,975.58	10,800.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	7,817.59	939.76	2,500.00
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	165,419.34	192,855.14	190,000.00
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	173,236.93	193,794.90	192,500.00
State Sources			
610 State Aid -- Categorical	1,246,108.00	1,485,064.00	1,659,669.27
620 State Aid -- General	0	0	0
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	0	0	0
Subtotal State Sources	1,246,108.00	1,485,064.00	1,659,669.27
Federal Sources			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	473,480.95	653,855.60	978,579.00
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	0	0	0
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	473,480.95	653,855.60	978,579.00
Other Financing Sources	0	0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	0	0	0
Other Revenues			
950 Adjustments	0	0	0
970 Refund of Disbursement	0	1,378.00	1,000.00
990 Miscellaneous	0	0	0
Subtotal Other Revenues	0	1,378.00	1,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,065,473.61	6,222,883.93	6,742,726.27

Appendix D: 6590 Form Required for Budget Adoption (cont.)

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	7,672.50	0	37,600.00
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	4,923,802.16	5,200,626.49	5,459,879.67
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
Subtotal Instruction	4,931,474.66	5,200,626.49	5,497,479.67
<i>Support Sources</i>			
210 000 Pupil Services	525,258.25	539,673.77	686,401.57
220 000 Instructional Staff Services	264,766.84	214,487.67	275,926.88
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	204,460.78	194,405.13	181,130.00
260 000 Central Services	2,036.83	205.09	750
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	2,040.12	3,000.00
Subtotal Support Sources	996,522.70	950,811.78	1,147,208.44
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	60,757.04	61,936.19	60,000.00
490 000 Other Non-Program Transactions	3,063.32	9,509.47	38,038.00
Subtotal Non-Program Transactions	63,820.36	71,445.66	98,038.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,991,817.72	6,222,883.93	6,742,726.12
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	94,580.02	82,897.81	85,696.81
900 000 ENDING FUND BALANCES	82,897.81	85,696.81	88,496.81
TOTAL REVENUES & OTHER FINANCING SOURCES	1,759,524.37	571,156.18	547,003.00
281 000 Long-Term Capital Debt	0	0	0
282 000 Refinancing	1,183,351.74	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	587,854.84	574,259.84	546,603.00
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,771,206.58	574,259.84	546,603.00
842 000 INDEBTEDNESS, END OF YEAR	1,732,489.00	1,161,729.00	610,126.00

Appendix D: 6590 Form Required for Budget Adoption (cont.)

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	160,687.13	190,842.69	1,991,000.71
900 000 Ending Fund Balance	190,842.69	1,991,000.71	2,931,371.71
TOTAL REVENUES & OTHER FINANCING SOURCES	30,155.56	1,800,158.02	940,371.00
100 000 Instructional Services	0	0	0
200 000 Support Services	0	0	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0
FOOD SERVICE FUND (FUND 50)			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	191,440.74	162,020.88	469,426.59
900 000 ENDING FUND BALANCE	162,020.88	469,426.59	469,427.01
TOTAL REVENUES & OTHER FINANCING SOURCES	1,193,525.76	1,203,504.46	1,372,418.00
200 000 Support Services	1,222,945.62	896,098.75	1,372,417.58
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,222,945.62	896,098.75	1,372,417.58
COMMUNITY SERVICE FUND (FUND 80)			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0	0	24,869.95
900 000 ENDING FUND BALANCE	0	24,869.95	37,385.25
TOTAL REVENUES & OTHER FINANCING SOURCES	149,820.50	175,752.50	180,135.00
100 000 Instruction	0	117,949.10	123,186.83
200 000 Support Services	10,812.36	1,668.00	11,053.00
300 000 Community Services	18,478.19	31,265.45	33,379.87
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	29,290.55	150,882.55	167,619.70
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0	-19.79	0
900 000 ENDING FUND BALANCE	-19.79	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	64,196.00	19.79	0
100 000 Instruction	108	0	0
200 000 Support Services	64,107.79	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	64,215.79	0	0

* 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.

Appendix E: Treasurer's Report

MAPS Treasurer's Report: FY21 Unaudited & FY22 Projected									
Fund 10		FY21 Unaudited	FY22 Projected	Fund 21		FY21 Unaudited	FY22 Projected		
Beginning Fund Balance	\$	6,077,302.90	\$	6,509,551.71	Beginning Fund Balance	\$	77,371.95	\$	70,869.27
Revenues	\$	40,533,324.27	\$	41,208,674.77	Revenues	\$	145,849.10	\$	150,000.00
Expenses	\$	40,101,075.46	\$	41,208,674.35	Expenses	\$	152,351.78	\$	150,000.00
Change	\$	432,248.81	\$	0.42	Change	\$	(6,502.68)	\$	-
Ending Fund Balance	\$	6,509,551.71	\$	6,509,552.13	Ending Fund Balance	\$	70,869.27	\$	70,869.27
Fund 27		FY21 Unaudited	FY22 Projected	Fund 29		FY21 Unaudited	FY22 Projected		
Beginning Fund Balance	\$	-	\$	-	Beginning Fund Balance	\$	-	\$	-
Revenues	\$	6,222,883.93	\$	6,742,726.27	Revenues	\$	911,543.00	\$	977,213.00
Expenses	\$	6,222,883.93	\$	6,742,726.12	Expenses	\$	911,543.00	\$	977,212.87
Change	\$	-	\$	0.15	Change	\$	-	\$	0.13
Ending Fund Balance	\$	-	\$	0.15	Ending Fund Balance	\$	-	\$	0.13
Fund 38/39		FY21 Unaudited	FY22 Projected	Fund 46		FY21 Unaudited	FY22 Projected		
Beginning Fund Balance	\$	82,897.81	\$	85,696.81	Beginning Fund Balance	\$	190,842.69	\$	1,991,000.71
Revenues	\$	571,156.18	\$	547,003.00	Revenues	\$	1,800,158.02	\$	940,371.00
Expenses	\$	574,259.84	\$	546,603.00	Expenses	\$	-	\$	-
Change	\$	(3,103.66)	\$	400.00	Change	\$	1,800,158.02	\$	940,371.00
Ending Fund Balance	\$	79,794.15	\$	86,096.81	Ending Fund Balance	\$	1,991,000.71	\$	2,931,371.71
Fund 50		FY21 Unaudited	FY22 Projected	Fund 60		FY21 Unaudited	FY22 Projected		
Beginning Fund Balance	\$	162,020.88	\$	469,426.59	Beginning Liability	\$	267,062.96	\$	259,783.46
Revenues	\$	1,203,504.46	\$	1,372,418.00	FYTD Activity	\$	(7,279.50)	\$	-
Expenses	\$	896,098.75	\$	1,372,417.58	Ending Liability	\$	259,783.46	\$	259,783.46
Change	\$	307,405.71	\$	0.42	Change	\$	7,279.50	\$	-
Ending Fund Balance	\$	469,426.59	\$	469,427.01	Ending Fund Balance		N/A		N/A
Fund 72		FY21 Unaudited	FY22 Projected	Fund 80		FY21 Unaudited	FY22 Projected		
Beginning Fund Balance	\$	1,182,467.53	\$	1,186,958.07	Beginning Fund Balance	\$	-	\$	24,869.95
Revenues	\$	85,090.59	\$	85,000.00	Revenues	\$	175,752.50	\$	180,135.00
Expenses	\$	80,600.05	\$	85,000.00	Expenses	\$	150,882.55	\$	167,619.70
Change	\$	4,490.54	\$	-	Change	\$	24,869.95	\$	12,515.30
Ending Fund Balance	\$	1,186,958.07	\$	1,186,958.07	Ending Fund Balance	\$	24,869.95	\$	37,385.25

Appendix F: Fund 46 Resolution (February 15, 2017)

RESOLUTION ESTABLISHING A LONG-TERM CAPITAL IMPROVEMENT TRUST FUND

WHEREAS, the School Board of the Merrill Area Public Schools (the "District") has determined that it is necessary, desirable and in the best interest of the District to establish a long-term capital improvement trust fund for the purpose of financing the costs of capital improvements included in the School Board's long-term capital improvement plan (the "Capital Improvement Plan"); and

WHEREAS, the Capital Improvement Plan is a capital improvement plan of at least 10 years and has been approved by the School Board on this date.

NOW, THEREFORE, BE IT RESOLVED by the School Board of the District that:

Section 1. Establishment of the Long-Term Capital Improvement Trust Fund. The School Board of the District hereby authorizes and approves the establishment of a long-term capital improvement trust fund pursuant to Section 120.137, Wisconsin Statutes and designated as the "Merrill Area Public Schools Long-Term Capital Improvement Trust Fund" (the "Trust Fund") for the purpose of financing the costs of capital improvements included in the Capital Improvement Plan.

Section 2. Transfers to the Fund. The Trust Fund shall be funded with a transfer or transfers of funds from the general fund of the District as may be authorized and approved by the School Board and shall at all times meet the requirements set forth in Section 120.137, Wisconsin Statutes.

Section 3. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the School Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded February 15, 2017.