



Fund 27

Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services to other districts as a result of being a host district for a special education cooperative program.



Fund 27

Special Education Fund Revenue Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

SPECIAL EDUCATION FUND REVENUE SUMMARY

			2020	2021	2021	2021	2022
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	10110	TRANSFER FROM FUND 10	15,895,817.78	17,853,041	17,853,343	16,033,496.28	17,541,618
27	101	REVENUE	15,895,817.78	17,853,041	17,853,343	16,033,496.28	17,541,618
27	10246	SPECIAL ED TUITION INDIVIDUAL	0.00			0.00	
27	10247	SPEC TUITION PRIVATE AGENCY	0.00			0.00	
27	10273	COCURRIC PARTICIPATION FEE	0.00			0.00	
27	10291	GIFTS	0.00			0.00	
27	102	LOCAL SOURCE	0.00			0.00	
27	10316	TRANS OF STATE AID FR WI DIST	4,994.97	5,000	5,000	5,754.72	5,900
27	10346	SPEC ED TUITION NON OPEN ENR	0.00			0.00	
27	10347	SPEC ED TUITION OPEN ENR	30,000.00	142,900	142,900	142,900.00	158,375
27	10349	SERVICES TO OTHER WI DIST	181,263.00	133,715	133,715	134,597.05	168,159
27	10390	OTHER REVENUE FR WI DIST	21,470.00	20,750	20,750	20,749.80	21,523
27	103	INTERDISTRICTS WITHIN WI	237,727.97	302,365	302,365	304,001.57	353,957
27	10516	TRANS OF SPEC ED AID FR CESA	0.00			0.00	
27	10517	TRANS OF FED AID FR CESA	0.00			0.00	
27	10590	OTHER CESA REVENUE	0.00			0.00	
27	105	INTERMEDIATE SOURCE	0.00			0.00	
27	10611	SPECIAL ED AID	5,375,669.00	5,404,959	5,404,959	6,053,038.00	6,454,885
27	10630	STATE SPECIAL PROJ GRANTS	78,500.00			0.00	
27	10642	STATE TUITION FUND 27	20,082.00			30,986.00	5,000
27	10697	SPED TRANSITION GRANT	40,000.00	1,368	1,368	36,000.00	
27	106	STATE SOURCE	5,514,251.00	5,406,327	5,406,327	6,120,024.00	6,459,885
27	10730	FED SPECIAL PROJ AID	2,100,463.62	2,852,034	2,734,905	2,523,633.94	2,741,773
27	10780	FED AID THRU STATE AGENCIES	314,148.72	200,000	200,000	431,081.94	300,000
27	107	FEDERAL SOURCE	2,414,612.34	3,052,034	2,934,905	2,954,715.88	3,041,773
27	10971	REFUND PRIOR YR RECEIPT	34.21			2,190.73	
27	109	OTHER REVENUE	34.21			2,190.73	
27		SPECIAL EDUCATION FUND	24,062,443.30	26,613,767	26,496,940	25,414,428.46	27,397,233



Fund 27

Special Education Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION FUND EXPENDITURE SUMMARY

		2020	2021	2021	2021	2022	
		<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>	
27	20111	TEACHER SALARY	10,088,586.15	10,445,695	10,566,985	10,168,593.92	10,584,137
27	20112	MANAGEMENT SALARY	119,130.96	216,245	207,544	210,355.69	224,757
27	20113	TECHNICAL\OTHER PROF SALARY	42,079.20	42,080	42,080	42,079.20	42,080
27	20114	EXECUTIVE ASSISTANT SALARY	0.00			11,652.99	53,850
27	20115	CLERICAL CLASSIFIED SALARY	71,887.67	70,700	70,700	50,166.19	
27	20117	AIDE CLASSIFIED SALARY	3,264,946.13	3,961,694	3,961,694	3,793,872.92	4,719,426
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	1,100.00	5,000	5,000	1,850.00	
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	15,609.44	15,610	15,610	15,609.44	15,610
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	34,214.10	32,340	46,724	36,583.18	42,128
27	20150	EXEC ASST ADDL\OVTM SALARY	0.00			831.50	2,260
27	20151	CLERICAL ADDL\OVTM SALARY	86.05	760	760	2,106.10	
27	20153	AIDE ADDL\OVTM SALARY	36,600.78	17,856	17,856	2,192.03	25,773
27	20170	SUB TEACHER LONG TERM	0.00			0.00	
27	20171	SUB TEACHER CONTRACTUAL	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	360.00	336	336	0.00	
27	20174	SUB CLERICAL SALARY	0.00			0.00	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	4,737.32	10,957	10,957	0.00	
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	13,679,337.80	14,819,273	14,946,246	14,335,893.16	15,710,021
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	891,802.90	974,077	981,233	955,693.79	1,018,510
27	20218	RETIREMENT TRUST FUND CONTR	1,437,366.00	1,590,718	1,636,708	1,462,089.00	1,462,089
27	20219	DEFINED CONTRIBUTION	0.00	614,912	617,525	574,769.18	558,302
27	20220	SOCIAL SECURITY	983,974.90	1,081,859	1,088,924	1,033,516.50	1,143,741
27	20230	LIFE INSURANCE	23,465.77	29,684	29,866	24,714.70	30,342
27	20241	IMPLICIT RATE SUBSIDY	-354,321.00	(419,759)	(431,897)	-249,897.00	(261,262)
27	20243	DENTAL INSURANCE	326,515.98	361,802	364,461	271,534.37	350,243
27	20247	DEFINED CONTRIBUTION	577,129.94			0.00	
27	20248	HEALTH INSURANCE	4,092,097.54	4,885,058	4,951,961	4,535,246.67	5,094,422
27	20249	HRA CONTRIBUTION	485,445.08	485,007	490,873	471,129.38	417,849
27	20251	LONG TERM DISABILITY INSURANCE	51,704.22	56,176	56,500	52,956.28	57,941
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	202	EMPLOYEE BENEFITS	8,515,181.33	9,659,534	9,786,154	9,131,752.87	9,872,177
27	20301	SUB TEACHER CONTRACTUAL	0.00			0.00	
27	20302	SUB TEACHER MEETINGS\OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20309	SUB TEACHER LONG TERM	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	8,275.93	13,735	16,280	6,824.00	
27	20319	CONTRACTED SERVICES	25,556.80	42,896	73,416	92,318.98	32,396
27	20324	REPAIR	1,094.36	500	500	486.10	
27	20327	CONSTRUCTION SERVICES	0.00		8,500	8,530.00	300,000
27	20328	BUILDING RENTAL	2,400.00		30,000	29,400.00	44,000
27	20341	PUPIL TRANSPORTATION	822,378.32	1,130,890	844,890	826,659.67	1,003,650
27	20342	EMPLOYEE TRAVEL	33,423.38	42,324	42,324	13,305.54	36,183
27	20343	CONTRACTED SERVICE TRAVEL	289.25			81.36	
27	20351	ADVERTISING	0.00	4,500	5,270	5,270.00	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION FUND EXPENDITURE SUMMARY

	2020	2021	2021	2021	2022
	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27 20354 PRINTING AND BINDING	0.00			0.00	
27 20360 TECHNOLOGY AND SOFTWARE SERV	204.26	300	3,460	3,773.37	5,095
27 20363 AIDE ADDL TIME	0.00			0.00	
27 20365 SOFTWARE MAINTENANCE	0.00			0.00	
27 20369 TEACHER ADDL TIME	0.00			0.00	
27 20370 NONGOVERNMENTAL PAYMENT	0.00			0.00	
27 20371 SUB TEACHER CONTRACTUAL	63,856.98	89,050	89,050	57,799.85	89,050
27 20372 SUB TEACHER MEETINGS/OTHER	10,130.60	3,984	4,139	989.40	7,285
27 20375 SUB AIDE	436,017.80	107,160	107,160	224,963.29	114,193
27 20378 SUB TEACHER LONG TERM	122,999.49	100,000	112,510	175,907.35	100,000
27 20379 OTHER NONGOVERNMENTAL PMT	167,176.52	350,150	170,150	155,751.12	
27 20382 PAYMENT TO WIS SCHOOL DISTRICT	20,694.54	117,735	117,735	117,786.15	21,000
27 20384 PAYMENT TO NONWIS SCH DISTRICT	600.00			0.00	
27 20385 PAYMENT TO COUNTY	0.00			0.00	
27 20386 PAYMENT TO CESA	12,045.89	2,700	6,500	3,500.00	
27 20387 PAYMENT TO STATE	400.00			112.00	
27 203 PURCHASED SERVICES	1,727,544.12	2,005,924	1,631,884	1,723,458.18	1,752,852
27 20411 GENERAL SUPPLIES	48,936.63	77,583	75,223	49,675.45	37,338
27 20415 FOOD	0.00	1,725	1,725	179.13	
27 20420 APPAREL	220.61	1,500	1,500	669.80	
27 20421 EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27 20422 EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27 20433 STUDENT NEWSPAPERS\MAGAZINES	1,470.63	1,262	1,262	1,488.82	1,367
27 20435 STUDENT SOFTWARE	0.00			0.00	
27 20441 EQUIP\VEH ADD NOT DEPR	4,931.07		3,380	3,867.79	
27 20442 EQUIP\VEH REPL NOT DEPR	1,694.00			0.00	
27 20451 RESALE EXPENSE	0.00			0.00	
27 20471 TEXTBOOKS	148.10	80	577	685.70	1,380
27 20472 WORKBOOKS	348.82	1,570	1,073	1,172.52	565
27 20480 NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00	
27 20482 NON CAP HARDWARE (400-4999)	14,570.56	10,000	9,200	9,192.00	
27 20491 NONSTUDENT PROF REF MATERIALS	407.20		3,400	3,361.54	
27 204 NON-CAPITAL OBJECTS	72,727.62	93,720	97,340	70,292.75	40,650
27 20537 BUILDING RENTAL	0.00			0.00	
27 20541 BUILDING IMPROVEMENT	0.00			0.00	
27 20551 EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27 20552 COMPUTER ADD GROUP DEPR	0.00			0.00	
27 20553 EQUIP\VEH ADD INDIV DEPR	35,543.00	8,000	8,000	0.00	
27 20561 EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27 20562 COMPUTER REPL GROUP DEPR	0.00			0.00	
27 20563 EQUIP\VEH REPL INDIV DEPR	0.00			0.00	
27 205 CAPITAL OBJECTS	35,543.00	8,000	8,000	0.00	
27 20936 TRANSIT OF SPEC ED AID	19,469.71	26,086	26,086	26,086.36	20,233
27 20941 DISTRICT DUES\FEES	300.00	300	300	469.50	
27 20942 EMPLOYEE DUES\FEES	665.00	930	930	783.50	1,300
27 20943 STUDENT ENTRY FEES	0.00			0.00	
27 20969 OTHER ADJUSTMENTS	5,320.46			0.00	
27 20971 AIDABLE REFUND	6,354.26			125,692.14	
27 20992 TRUST FUND DENTAL/HEALTH	0.00			0.00	
27 20993 TRUST FUND HRA	0.00			0.00	
27 20999 OTHER EXPENSES	0.00			0.00	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
 SPECIAL EDUCATION FUND EXPENDITURE SUMMARY

			2020	2021	2021	2021	2022
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	209	OTHER OBJECTS	32,109.43	27,316	27,316	153,031.50	21,533
27		SPECIAL EDUCATION FUND	24,062,443.30	26,613,767	26,496,940	25,414,428.46	27,397,233