



# 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**

			2021	2022	2022	2022	2023
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	10110	TRANSFER FROM FUND 10	16,033,496.28	17,541,618	17,556,129	17,266,749.88	17,360,075
<b>27</b>	<b>101</b>	<b>REVENUE</b>	<b>16,033,496.28</b>	<b>17,541,618</b>	<b>17,556,129</b>	<b>17,266,749.88</b>	<b>17,360,075</b>
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	
<b>27</b>	<b>102</b>	<b>LOCAL SOURCE</b>	<b>0.00</b>			<b>0.00</b>	
27	10316	TRANS OF STATE AID FR WI DIST	5,754.72	5,900	5,900	6,144.02	6,374
27	10346	SPEC ED TUITION NON OPEN ENR	0.00			0.00	
27	10347	SPEC ED TUITION OPEN ENR	142,900.00	158,375	158,375	128,375.00	105,856
27	10349	SERVICES TO OTHER WI DIST	134,597.05	168,159	168,159	156,040.95	139,751
27	10390	OTHER REVENUE FR WI DIST	20,749.80	21,523	21,523	21,522.96	24,492
<b>27</b>	<b>103</b>	<b>INTERDISTRICTS WITHIN WI</b>	<b>304,001.57</b>	<b>353,957</b>	<b>353,957</b>	<b>312,082.93</b>	<b>276,473</b>
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	
<b>27</b>	<b>105</b>	<b>INTERMEDIATE SOURCE</b>	<b>0.00</b>			<b>0.00</b>	
27	10611	SPECIAL ED AID	6,053,038.00	6,454,885	6,454,885	6,566,305.00	7,151,763
27	10630	STATE SPECIAL PROJ GRANTS	0.00		64,000	63,280.23	88,000
27	10642	STATE TUITION FUND 27	30,986.00	5,000	5,000	108,360.00	100,000
27	10697	SPED TRANSITION GRANT	36,000.00			50,690.53	44,000
<b>27</b>	<b>106</b>	<b>STATE SOURCE</b>	<b>6,120,024.00</b>	<b>6,459,885</b>	<b>6,523,885</b>	<b>6,788,635.76</b>	<b>7,383,763</b>
27	10730	FED SPECIAL PROJ AID	2,523,633.94	2,741,773	3,078,261	3,067,518.51	2,710,695
27	10780	FED AID THRU STATE AGENCIES	431,081.94	300,000	300,000	301,954.32	300,000
<b>27</b>	<b>107</b>	<b>FEDERAL SOURCE</b>	<b>2,954,715.88</b>	<b>3,041,773</b>	<b>3,378,261</b>	<b>3,369,472.83</b>	<b>3,010,695</b>
27	10878	PROCEEDS FR CAPITAL LEASE	0.00			503,901.30	
<b>27</b>	<b>108</b>	<b>OTHER SOURCES</b>	<b>0.00</b>			<b>503,901.30</b>	
27	10971	REFUND PRIOR YR RECEIPT	2,190.73			48.34	
<b>27</b>	<b>109</b>	<b>OTHER REVENUE</b>	<b>2,190.73</b>			<b>48.34</b>	
<b>27</b>		<b>SPECIAL EDUCATION FUND</b>	<b>25,414,428.46</b>	<b>27,397,233</b>	<b>27,812,232</b>	<b>28,240,891.04</b>	<b>28,031,006</b>



# Fund 27

## Special Education Fund Expenditure Summary

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

			2021	2022	2022	2022	2023
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20111	TEACHER SALARY	10,168,593.92	10,584,137	10,664,191	10,440,010.36	10,978,495
27	20112	MANAGEMENT SALARY	210,355.69	224,757	129,131	144,071.90	240,202
27	20113	TECHNICAL\OTHER PROF SALARY	42,079.20	42,080	42,079	48,267.00	130,569
27	20114	EXECUTIVE ASSISTANT SALARY	11,652.99	53,850	53,850	53,687.19	60,050
27	20115	CLERICAL CLASSIFIED SALARY	50,166.19			0.00	
27	20117	AIDE CLASSIFIED SALARY	3,793,872.92	4,719,426	4,719,426	4,607,122.05	5,731,872
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	1,850.00		7,525	7,505.10	3,397
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	15,609.44	15,610	15,610	15,609.65	18,575
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	36,583.18	42,128	51,503	35,448.03	61,835
27	20150	EXEC ASST ADDL\OVTM SALARY	831.50	2,260	2,260	3,758.12	
27	20151	CLERICAL ADDL\OVTM SALARY	2,106.10			0.00	
27	20153	AIDE ADDL\OVTM SALARY	2,192.03	25,773	26,773	8,576.79	45,838
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	0.00			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	0.00		2,340	3,222.52	
27	20189	OTHER COMPENSATION	0.00			0.00	
<b>27</b>	<b>201</b>	<b>SALARIES</b>	<b>14,335,893.16</b>	<b>15,710,021</b>	<b>15,714,688</b>	<b>15,367,278.71</b>	<b>17,270,833</b>
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	955,693.79	1,018,510	1,017,715	1,002,629.66	1,136,569
27	20218	RETIREMENT TRUST FUND CONTR	1,462,089.00	1,462,089	1,460,491	1,506,080.00	1,396,166
27	20219	DEFINED CONTRIBUTION	574,769.18	558,302	563,304	643,984.10	756,855
27	20220	SOCIAL SECURITY	1,033,516.50	1,143,741	1,145,110	1,110,918.96	1,259,090
27	20230	LIFE INSURANCE	24,714.70	30,342	29,940	23,777.58	31,474
27	20241	IMPLICIT RATE SUBSIDY	-249,897.00	(261,262)	(260,955)	-300,683.00	(179,123)
27	20243	DENTAL INSURANCE	271,534.37	350,243	350,163	284,585.77	335,161
27	20247	DEFINED CONTRIBUTION	0.00			0.00	
27	20248	HEALTH INSURANCE	4,535,246.67	5,094,422	5,101,680	4,929,423.76	3,816,863
27	20249	HRA CONTRIBUTION	471,129.38	417,849	420,849	420,279.17	354,206
27	20251	LONG TERM DISABILITY INSURANCE	52,956.28	57,941	57,851	54,937.53	61,837
27	20292	ANNUITY PAYMENTS	0.00			0.00	
<b>27</b>	<b>202</b>	<b>EMPLOYEE BENEFITS</b>	<b>9,131,752.87</b>	<b>9,872,177</b>	<b>9,886,148</b>	<b>9,675,933.53</b>	<b>8,969,098</b>
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	6,824.00		13,085	12,572.92	41,130
27	20319	CONTRACTED SERVICES	92,318.98	32,396	45,589	50,682.88	20,300
27	20324	REPAIR	486.10		1,575	1,573.16	500
27	20326	SITE RENTAL	0.00			135.00	
27	20327	CONSTRUCTION SERVICES	8,530.00	300,000	352,720	338,432.70	

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

		2021	2022	2022	2022	2023
		<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
			<u>Budget</u>	<u>Budget</u>		
27	20328	BUILDING RENTAL	29,400.00	44,000	0.00	44,000
27	20341	PUPIL TRANSPORTATION	826,659.67	1,003,650	1,138,215	1,137,740.80
27	20342	EMPLOYEE TRAVEL	13,305.54	36,183	40,182	23,749.73
27	20343	CONTRACTED SERVICE TRAVEL	81.36			222.07
27	20351	ADVERTISING	5,270.00		5,511	5,510.74
27	20354	PRINTING AND BINDING	0.00			0.00
27	20360	TECHNOLOGY AND SOFTWARE SERV	3,773.37	5,095	3,550	3,631.31
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	57,799.85	89,050	89,050	95,744.30
27	20372	SUB TEACHER MEETINGS/OTHER	989.40	7,285	7,285	3,670.40
27	20375	SUB AIDE	224,963.29	114,193	109,402	346,804.82
27	20378	SUB TEACHER LONG TERM	175,907.35	100,000	100,000	195,909.69
27	20379	OTHER NONGOVERNMENTAL PMT	155,751.12		167,310	167,836.37
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	117,786.15	21,000	21,000	142,417.00
27	20384	PAYMENT TO NONWIS SCH DISTRICT	0.00			0.00
27	20385	PAYMENT TO COUNTY	0.00			0.00
27	20386	PAYMENT TO CESA	3,500.00		2,685	2,445.00
27	20387	PAYMENT TO STATE	112.00			619.00
27	20389	PAYMENT TO WI TECH COLLEGE	0.00			0.00
<b>27</b>	<b>203</b>	<b>PURCHASED SERVICES</b>	<b>1,723,458.18</b>	<b>1,752,852</b>	<b>2,097,159</b>	<b>2,529,697.89</b>
27	20411	GENERAL SUPPLIES	49,675.45	37,338	64,600	62,790.00
27	20415	FOOD	179.13		250	183.68
27	20420	APPAREL	669.80		2,253	1,897.34
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	1,488.82	1,367	1,367	1,659.76
27	20435	STUDENT SOFTWARE	0.00			0.00
27	20441	EQUIP\VEH ADD NOT DEPR	3,867.79		3,610	3,606.38
27	20442	EQUIP\VEH REPL NOT DEPR	0.00		1,586	1,586.51
27	20444	FURNITURE\FIXTURES	0.00		1,043	1,043.25
27	20451	RESALE EXPENSE	0.00			0.00
27	20471	TEXTBOOKS	685.70	1,380	1,380	758.39
27	20472	WORKBOOKS	1,172.52	565	565	568.20
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			238.90
27	20482	NON CAP HARDWARE (400-4999)	9,192.00			0.00
27	20491	NONSTUDENT PROF REF MATERIALS	3,361.54		3,550	3,685.42
<b>27</b>	<b>204</b>	<b>NON-CAPITAL OBJECTS</b>	<b>70,292.75</b>	<b>40,650</b>	<b>80,204</b>	<b>78,017.83</b>
27	20531	BUILDING PURCHASE	0.00			503,901.30
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	0.00		12,200	11,788.15
27	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00

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SPECIAL EDUCATION FUND EXPENDITURE SUMMARY

			2021	2022	2022	2022	2023
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20563	EQUIP\VEH REPL INDIV DEPR	0.00			0.00	
<b>27</b>	<b>205</b>	<b>CAPITAL OBJECTS</b>	<b>0.00</b>		<b>12,200</b>	<b>515,689.45</b>	<b>25,000</b>
27	20678	PRINCIPAL CAPITAL LEASE	0.00			26,482.71	
27	20688	INTEREST CAPITAL LEASE	0.00			10,717.29	
<b>27</b>	<b>206</b>	<b>DEBT RETIREMENT</b>	<b>0.00</b>			<b>37,200.00</b>	
27	20936	TRANSIT OF SPEC ED AID	26,086.36	20,233	20,233	20,233.03	21,972
27	20941	DISTRICT DUES\FEES	469.50		300	300.00	
27	20942	EMPLOYEE DUES\FEES	783.50	1,300	1,300	489.00	1,860
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	0.00			16,051.60	
27	20971	AIDABLE REFUND	125,692.14			0.00	
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	
<b>27</b>	<b>209</b>	<b>OTHER OBJECTS</b>	<b>153,031.50</b>	<b>21,533</b>	<b>21,833</b>	<b>37,073.63</b>	<b>23,832</b>
<b>27</b>		<b>SPECIAL EDUCATION FUND</b>	<b>25,414,428.46</b>	<b>27,397,233</b>	<b>27,812,232</b>	<b>28,240,891.04</b>	<b>28,031,006</b>