



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

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	10110	TRANSFER FROM FUND 10	16,411,858.25	17,925,062	17,895,062	15,895,817.78	17,853,041
27	101	REVENUE	16,411,858.25	17,925,062	17,895,062	15,895,817.78	17,853,041
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	4,863.99	5,000	5,000	4,994.97	5,000
27	10346	SPEC ED TUITION NON OPEN ENR	0.00			0.00	
27	10347	SPEC ED TUITION OPEN ENR	0.00		30,000	30,000.00	142,900
27	10349	SERVICES TO OTHER WI DIST	205,663.00	162,138	162,138	181,263.00	133,715
27	10390	OTHER REVENUE FR WI DIST	20,935.00	21,470	21,470	21,470.00	20,750
27	103	INTERDISTRICTS WITHIN WI	231,461.99	188,608	218,608	237,727.97	302,365
27	10516	TRANS OF SPEC ED AID FR CESA	3,877.00			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	3,877.00			0.00	
27	10611	SPECIAL ED AID	5,113,474.00	5,559,687	5,559,687	5,375,669.00	5,404,959
27	10630	STATE SPECIAL PROJ GRANTS	0.00		86,700	78,500.00	
27	10642	STATE TUITION FUND 27	0.00			20,082.00	
27	10697	SPED TRANSITION GRANT	23,000.00		40,000	40,000.00	1,368
27	106	STATE SOURCE	5,136,474.00	5,559,687	5,686,387	5,514,251.00	5,406,327
27	10730	FED SPECIAL PROJ AID	2,263,093.14	2,625,145	2,626,846	2,100,463.62	2,852,034
27	10780	FED AID THRU STATE AGENCIES	209,325.38	200,000	200,000	314,148.72	200,000
27	107	FEDERAL SOURCE	2,472,418.52	2,825,145	2,826,846	2,414,612.34	3,052,034
27	10971	REFUND PRIOR YR RECEIPT	37.11			34.21	
27	109	OTHER REVENUE	37.11			34.21	
27		SPECIAL EDUCATION FUND	24,256,126.87	26,498,502	26,626,903	24,062,443.30	26,613,767



Fund 27

Special Education Fund Expenditure Summary

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

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	10,109,231.52	10,369,336	10,464,159	10,088,586.15	10,445,695
27	20112	MANAGEMENT SALARY	116,595.96	119,131	119,131	119,130.96	216,245
27	20113	TECHNICAL\OTHER PROF SALARY	42,079.20	42,080	42,152	42,079.20	42,080
27	20115	CLERICAL CLASSIFIED SALARY	77,042.80	78,768	78,768	71,887.67	70,700
27	20117	AIDE CLASSIFIED SALARY	3,102,325.73	3,719,576	3,719,576	3,264,946.13	3,961,694
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20121	CROSSING GUARD SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	4,814.00	21,950	11,400	1,100.00	5,000
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	18,284.14	22,901	39,677	34,214.10	32,340
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			86.05	760
27	20153	AIDE ADDL\OVTM SALARY	26,781.29	38,801	43,571	36,600.78	17,856
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	72.00	336	528	360.00	336
27	20174	SUB CLERICAL SALARY	0.00			0.00	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20178	SUB CROSSING GUARD SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	7,266.41	10,957	10,957	4,737.32	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	13,520,102.49	14,439,446	14,545,529	13,679,337.80	14,819,273
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	874,597.70	948,261	955,912	891,802.90	974,077
27	20218	RETIREMENT TRUST FUND CONTR	1,431,810.41	1,491,865	1,492,751	1,437,366.00	1,590,718
27	20219	DEFINED CONTRIBUTION	0.00			0.00	614,912
27	20220	SOCIAL SECURITY	974,147.43	1,054,120	1,062,951	983,974.90	1,081,859
27	20230	LIFE INSURANCE	23,195.01	29,702	29,751	23,465.77	29,684
27	20241	IMPLICIT RATE SUBSIDY	-320,709.04	(342,327)	(342,827)	-354,321.00	(419,759)
27	20243	DENTAL INSURANCE	323,401.23	376,984	378,052	326,515.98	361,802
27	20247	DEFINED CONTRIBUTION	487,758.07	573,183	577,009	577,129.94	
27	20248	HEALTH INSURANCE	4,093,590.57	4,774,835	4,781,947	4,092,097.54	4,885,058
27	20249	HRA CONTRIBUTION	467,827.63	522,917	523,332	485,445.08	485,007
27	20251	LONG TERM DISABILITY INSURANCE	49,941.38	54,973	55,304	51,704.22	56,176
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	202	EMPLOYEE BENEFITS	8,405,560.39	9,484,513	9,514,182	8,515,181.33	9,659,534
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	16,234.58	8,550	8,520	8,275.93	13,735
27	20319	CONTRACTED SERVICES	20,242.77	25,489	37,239	25,556.80	42,896
27	20324	REPAIR	450.00	1,000	1,500	1,094.36	500
27	20328	BUILDING RENTAL	4,130.00	7,680	7,680	2,400.00	
27	20341	PUPIL TRANSPORTATION	973,063.02	1,131,710	1,150,685	822,378.32	1,130,890
27	20342	EMPLOYEE TRAVEL	30,087.58	43,132	50,220	33,423.38	42,324
27	20343	CONTRACTED SERVICE TRAVEL	0.00			289.25	

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

		2019	2020	2020	2020	2021
		<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
			<u>Budget</u>	<u>Budget</u>		
27	20351	ADVERTISING	0.00	465	0.00	4,500
27	20354	PRINTING AND BINDING	0.00		0.00	
27	20360	TECHNOLOGY AND SOFTWARE SERV	0.00		204.26	300
27	20363	AIDE ADDL TIME	2,642.99	2,964	3,648	0.00
27	20365	SOFTWARE MAINTENANCE	0.00		0.00	
27	20369	TEACHER ADDL TIME	136.90		0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00		0.00	
27	20371	SUB TEACHER CONTRACTUAL	104,964.65	104,700	104,700	63,856.98
27	20372	SUB TEACHER MEETINGS/OTHER	3,970.10	10,609	11,875	10,130.60
27	20375	SUB AIDE	517,829.20	538,353	538,353	436,017.80
27	20378	SUB TEACHER LONG TERM	271,082.77	208,429	208,429	122,999.49
27	20379	OTHER NONGOVERNMENTAL PMT	238,727.10	350,100	200,000	167,176.52
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	46,764.11	20,250	20,250	20,694.54
27	20384	PAYMENT TO NONWIS SCH DISTRICT	0.00		20,000	600.00
27	20385	PAYMENT TO COUNTY	0.00		0.00	
27	20386	PAYMENT TO CESA	4,846.00	2,700	15,501	12,045.89
27	20387	PAYMENT TO STATE	1,069.00		400	400.00
27	20389	PAYMENT TO WI TECH COLLEGE	0.00		0.00	
27	203	PURCHASED SERVICES	2,236,240.77	2,455,666	2,379,465	1,727,544.12
27	20411	GENERAL SUPPLIES	65,681.34	74,825	82,180	48,936.63
27	20415	FOOD	0.00			0.00
27	20420	APPAREL	654.56	1,500	1,500	220.61
27	20421	EQUIP\VEH ADD NOT DEPR	460.00			0.00
27	20422	EQUIP\VEH REPL NOT DEPR	4,565.70			0.00
27	20433	STUDENT NEWSPAPERS\MAGAZINES	1,313.64	1,608	1,608	1,470.63
27	20435	STUDENT SOFTWARE	0.00			0.00
27	20441	EQUIP\VEH ADD NOT DEPR	0.00	4,000	7,388	4,931.07
27	20442	EQUIP\VEH REPL NOT DEPR	0.00			1,694.00
27	20451	RESALE EXPENSE	0.00			0.00
27	20471	TEXTBOOKS	233.15	480	480	148.10
27	20472	WORKBOOKS	512.74	300	300	348.82
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00
27	20482	NON CAP HARDWARE (400-4999)	1,380.99			14,570.56
27	20491	NONSTUDENT PROF REF MATERIALS	0.00		107	407.20
27	204	NON-CAPITAL OBJECTS	74,802.12	82,713	93,563	72,727.62
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	10,052.04	15,000	70,000	35,543.00
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	10,052.04	15,000	70,000	35,543.00
27	20936	TRANSIT OF SPEC ED AID	8,119.18	19,959	19,959	19,469.71
27	20941	DISTRICT DUES\FEES	300.00	300	300	300.00
27	20942	EMPLOYEE DUES\FEES	915.00	905	3,905	665.00
27	20943	STUDENT ENTRY FEES	0.00			0.00
27	20969	OTHER ADJUSTMENTS	34.88			5,320.46
27	20971	AIDABLE REFUND	0.00			6,354.26

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

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
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	
27	209	OTHER OBJECTS	9,369.06	21,164	24,164	32,109.43	27,316
27		SPECIAL EDUCATION FUND	24,256,126.87	26,498,502	26,626,903	24,062,443.30	26,613,767



Fund 27

Special Education Fund Federal and State Programs

Special Education Fund

The Special Education budget covers the costs of providing a free and appropriate education to all students between the ages of 3 and 21 who have been identified with a disability and need special education to access their education.

Included are the areas of early childhood, hearing impaired, home instruction, Speech/Language, vision impaired, cross categorical, special education teacher assistants, special education substitute teachers, adaptive special education, occupational therapy, physical therapy, special education transportation, and direction of special education.

SPECIAL EDUCATION FEDERAL AND STATE PROGRAMS

IDEA FLOW THROUGH GRANT (930)

The Individuals with Disabilities Education Act (IDEA) grant is federal funding that comes to the school district annually to support programs and services for students with disabilities.

IDEA PRESCHOOL ENTITLEMENT GRANT (931)

The Individuals with Disabilities Education Act (IDEA) Preschool grant is federal funding that comes to the school district annually to support programs and services for students with disabilities who are between the ages of 3 and 6.

UNIVERSAL DESIGN GRANT (935)

This grant provides funds for identifying areas in need of improvement for instruction of students with disabilities using approaches such as data disaggregation and root-cause analysis.

TRANSITION IMPROVEMENT GRANT (970)

This competitive grant provides districts funding for staff to be released for self-assessment and implementation of post-secondary transition programing for students with disabilities.

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
FEDERAL PROGRAM EXPENDITURE SUMMARY

			2019	2020	2020		
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	2020	2021
						<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	565,555.90	587,081	681,904	639,540.63	659,178
27	20112	MANAGEMENT SALARY	0.00			0.00	94,268
27	20113	TECHNICAL\OTHER PROF SALARY	31,559.40	31,560	31,632	31,559.40	31,560
27	20115	CLERICAL CLASSIFIED SALARY	0.00			0.00	
27	20117	AIDE CLASSIFIED SALARY	5,861.60			0.00	
27	20121	CROSSING GUARD SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	4,814.00	21,950	11,400	1,100.00	5,000
27	20136	TEACHER DEPART CHAIR SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	6,328.16	14,315	31,091	20,850.37	16,124
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	4,637.18	4,688	9,458	2,108.44	2,888
27	20172	SUB TEACHER MEETINGS\OTHER	72.00	336	528	360.00	336
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	7,266.41	10,957	10,957	4,737.32	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	626,094.65	670,887	776,970	700,256.16	820,311
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	36,094.71	42,967	50,618	44,927.69	53,032
27	20218	RETIREMENT TRUST FUND CONTR	23,806.88	24,806	25,692	27,011.00	29,894
27	20219	DEFINED CONTRIBUTION	0.00			0.00	33,250
27	20220	SOCIAL SECURITY	44,846.62	48,984	57,815	50,109.22	59,894
27	20230	LIFE INSURANCE	630.68	1,268	1,317	813.98	1,738
27	20241	IMPLICIT RATE SUBSIDY	-5,332.47	(5,692)	(6,192)	-6,659.00	(7,888)
27	20243	DENTAL INSURANCE	12,537.73	13,977	15,045	14,016.68	15,636
27	20247	DEFINED CONTRIBUTION	26,592.69	25,750	29,576	28,371.47	
27	20248	HEALTH INSURANCE	172,524.58	190,265	197,377	184,572.80	225,088
27	20249	HRA CONTRIBUTION	20,068.86	20,500	20,915	24,770.78	20,500
27	20251	LONG TERM DISABILITY INSURANCE	2,241.34	2,277	2,608	2,520.84	2,924
27	202	EMPLOYEE BENEFITS	334,011.62	365,102	394,771	370,455.46	434,068
27	20302	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	16,234.58	8,550	8,520	8,275.93	13,735
27	20319	CONTRACTED SERVICES	620.00	2,000	13,750	8,054.16	21,500
27	20324	REPAIR	450.00	1,000	1,500	1,094.36	500
27	20328	BUILDING RENTAL	4,130.00	7,680	7,680	2,400.00	
27	20341	PUPIL TRANSPORTATION	970,699.98	1,128,270	1,147,245	821,454.32	1,128,050
27	20342	EMPLOYEE TRAVEL	0.00	12,142	19,230	10,778.15	10,294
27	20351	ADVERTISING	0.00		465	0.00	4,500
27	20354	PRINTING AND BINDING	0.00			0.00	
27	20363	AIDE ADDL TIME	2,642.99	2,964	3,648	0.00	
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	136.90			0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	3,901.65	10,609	11,875	10,130.60	3,984
27	20375	SUB AIDE	8,540.76	1,026	1,026	1,380.31	3,990
27	20379	OTHER NONGOVERNMENTAL PMT	238,727.10	350,100	200,000	160,573.55	350,150
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
FEDERAL PROGRAM EXPENDITURE SUMMARY

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20384	PAYMENT TO NONWIS SCH DISTRICT	0.00		20,000	600.00	
27	20385	PAYMENT TO COUNTY	0.00			0.00	
27	20386	PAYMENT TO CESA	4,846.00	2,700	15,501	12,045.89	2,700
27	20387	PAYMENT TO STATE	500.00		400	400.00	
27	20389	PAYMENT TO WI TECH COLLEGE	0.00			0.00	
27	203	PURCHASED SERVICES	1,251,429.96	1,527,041	1,450,840	1,037,187.27	1,539,403
27	20411	GENERAL SUPPLIES	35,317.13	41,315	48,670	26,607.10	38,320
27	20415	FOOD	0.00			0.00	1,500
27	20420	APPAREL	654.56	1,500	1,500	0.00	1,500
27	20421	EQUIP\VEH ADD NOT DEPR	460.00			0.00	
27	20422	EQUIP\VEH REPL NOT DEPR	4,565.70			0.00	
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20441	EQUIP\VEH ADD NOT DEPR	0.00	4,000	7,388	4,931.07	
27	20442	EQUIP\VEH REPL NOT DEPR	0.00			1,694.00	
27	20471	TEXTBOOKS	0.00			0.00	
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00	
27	20482	NON CAP HARDWARE (400-4999)	1,380.99			14,570.56	10,000
27	20491	NONSTUDENT PROF REF MATERIALS	0.00		107	107.25	
27	204	NON-CAPITAL OBJECTS	42,378.38	46,815	57,665	47,909.98	51,320
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	10,052.04	15,000	70,000	35,543.00	8,000
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	10,052.04	15,000	70,000	35,543.00	8,000
27	20941	DISTRICT DUES\FEES	300.00	300	300	300.00	300
27	20942	EMPLOYEE DUES\FEES	0.00		3,000	0.00	
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20993	TRUST FUND HRA	0.00			0.00	
27	20999	OTHER EXPENSES	0.00			0.00	
27	209	OTHER OBJECTS	300.00	300	3,300	300.00	300
27		SPECIAL EDUCATION FUND	2,264,266.65	2,625,145	2,753,546	2,191,651.87	2,853,402

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	516,655.93	537,093	604,288	561,924.92	606,434
27	20112	MANAGEMENT SALARY	0.00			0.00	94,268
27	20113	TECHNICAL\OTHER PROF SALARY	31,559.40	31,560	31,632	31,559.40	31,560
27	20115	CLERICAL CLASSIFIED SALARY	0.00			0.00	
27	20117	AIDE CLASSIFIED SALARY	5,861.60			0.00	
27	20121	CROSSING GUARD SALARY	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	4,814.00	21,950	11,400	1,100.00	5,000
27	20139	TEACHER OTHER SALARY	6,328.16	14,315	26,091	17,421.89	14,924
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	4,637.18	4,688	7,308	2,108.44	2,888
27	20172	SUB TEACHER MEETINGS\OTHER	0.00	336	336	168.00	336
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	7,266.41	10,957	10,957	4,737.32	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	577,122.68	620,899	692,012	619,019.97	766,367
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	32,861.68	39,655	45,125	39,669.43	49,444
27	20218	RETIREMENT TRUST FUND CONTR	23,806.88	24,806	25,692	27,011.00	29,894
27	20219	DEFINED CONTRIBUTION	0.00			0.00	30,750
27	20220	SOCIAL SECURITY	41,539.11	45,334	51,867	44,614.33	55,955
27	20230	LIFE INSURANCE	547.47	1,148	1,170	700.19	1,611
27	20241	IMPLICIT RATE SUBSIDY	-5,332.47	(5,692)	(6,192)	-6,659.00	(7,888)
27	20243	DENTAL INSURANCE	11,160.61	12,600	12,940	11,911.23	14,259
27	20247	DEFINED CONTRIBUTION	24,092.69	23,250	25,754	24,549.28	
27	20248	HEALTH INSURANCE	152,397.94	170,043	166,460	153,656.70	202,929
27	20249	HRA CONTRIBUTION	18,068.86	18,500	17,857	21,713.03	18,500
27	20251	LONG TERM DISABILITY INSURANCE	2,053.51	2,082	2,309	2,224.59	2,718
27	202	EMPLOYEE BENEFITS	301,196.28	331,726	342,982	319,390.78	398,172
27	20302	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	11,910.29	8,550	8,520	8,275.93	13,735
27	20319	CONTRACTED SERVICES	620.00	2,000	13,750	8,054.16	21,500
27	20324	REPAIR	450.00	1,000	1,500	1,094.36	500
27	20328	BUILDING RENTAL	4,130.00	7,680	7,680	2,400.00	
27	20341	PUPIL TRANSPORTATION	970,699.98	1,128,270	1,147,245	821,454.32	1,128,050
27	20342	EMPLOYEE TRAVEL	0.00	12,142	12,142	5,370.50	10,294
27	20351	ADVERTISING	0.00		465	0.00	4,500
27	20354	PRINTING AND BINDING	0.00			0.00	
27	20363	AIDE ADDL TIME	2,642.99	2,964	3,648	0.00	
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	136.90			0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	958.30	10,609	10,369	8,624.70	3,984
27	20375	SUB AIDE	8,540.76	1,026	1,026	1,380.31	3,990
27	20379	OTHER NONGOVERNMENTAL PMT	238,727.10	350,100	200,000	160,573.55	350,150
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	
27	20384	PAYMENT TO NONWIS SCH DISTRICT	0.00		20,000	600.00	
27	20385	PAYMENT TO COUNTY	0.00			0.00	
27	20386	PAYMENT TO CESA	1,600.00	2,700	4,885	3,029.89	2,700

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20387	PAYMENT TO STATE	500.00		400	400.00	
27	20389	PAYMENT TO WI TECH COLLEGE	0.00			0.00	
27	203	PURCHASED SERVICES	1,240,916.32	1,527,041	1,431,630	1,021,257.72	1,539,403
27	20411	GENERAL SUPPLIES	35,152.13	41,315	42,670	26,108.26	38,320
27	20415	FOOD	0.00			0.00	1,500
27	20420	APPAREL	654.56	1,500	1,500	0.00	1,500
27	20421	EQUIP\VEH ADD NOT DEPR	460.00			0.00	
27	20422	EQUIP\VEH REPL NOT DEPR	4,565.70			0.00	
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20441	EQUIP\VEH ADD NOT DEPR	0.00	4,000	7,388	4,931.07	
27	20442	EQUIP\VEH REPL NOT DEPR	0.00			1,694.00	
27	20471	TEXTBOOKS	0.00			0.00	
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00	
27	20482	NON CAP HARDWARE (400-4999)	1,380.99			14,570.56	10,000
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	42,213.38	46,815	51,558	47,303.89	51,320
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	20553	EQUIP\VEH ADD INDIV DEPR	10,052.04	15,000	15,000	0.00	8,000
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	10,052.04	15,000	15,000	0.00	8,000
27	20941	DISTRICT DUES\FEES	300.00	300	300	300.00	300
27	20942	EMPLOYEE DUES\FEES	0.00			0.00	
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20999	OTHER EXPENSES	0.00			0.00	
27	209	OTHER OBJECTS	300.00	300	300	300.00	300
27		SPECIAL EDUCATION FUND	2,171,800.70	2,541,781	2,533,482	2,007,272.36	2,763,562

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA PRESCHOOL ENTITLEMENT GRANT (931)

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	48,899.97	49,988	49,988	49,988.02	52,744
27	20117	AIDE CLASSIFIED SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	0.00			0.00	
27	201	SALARIES	48,899.97	49,988	49,988	49,988.02	52,744
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	3,228.31	3,312	3,312	3,339.46	3,508
27	20218	RETIREMENT TRUST FUND CONTR	0.00			0.00	
27	20219	DEFINED CONTRIBUTION	0.00			0.00	2,500
27	20220	SOCIAL SECURITY	3,301.99	3,650	3,650	3,486.67	3,851
27	20230	LIFE INSURANCE	83.21	120	120	86.54	127
27	20241	IMPLICIT RATE SUBSIDY	0.00			0.00	
27	20243	DENTAL INSURANCE	1,377.12	1,377	1,377	1,377.12	1,377
27	20247	DEFINED CONTRIBUTION	2,500.00	2,500	2,500	2,500.00	
27	20248	HEALTH INSURANCE	20,126.64	20,222	20,222	20,221.44	22,159
27	20249	HRA CONTRIBUTION	2,000.00	2,000	2,000	2,000.00	2,000
27	20251	LONG TERM DISABILITY INSURANCE	187.83	195	195	192.01	206
27	202	EMPLOYEE BENEFITS	32,805.10	33,376	33,376	33,203.24	35,728
27	20302	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	0.00			0.00	
27	20319	CONTRACTED SERVICES	0.00			0.00	
27	20341	PUPIL TRANSPORTATION	0.00			0.00	
27	20375	SUB AIDE	0.00			0.00	
27	203	PURCHASED SERVICES	0.00			0.00	
27	20411	GENERAL SUPPLIES	0.00			0.00	
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	0.00			0.00	
27	20541	BUILDING IMPROVEMENT	0.00			0.00	
27	20551	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	
27	205	CAPITAL OBJECTS	0.00			0.00	
27	20999	OTHER EXPENSES	0.00			0.00	
27	209	OTHER OBJECTS	0.00			0.00	
27		SPECIAL EDUCATION FUND	81,705.07	83,364	83,364	83,191.26	88,472

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
 UNIVERSAL DESIGN FOR LEARNING GRANT (935)

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20131	TEACHER CURRIC WRITNG SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	0.00		2,000	2,000.00	
27	20153	AIDE ADDL\OVTM SALARY	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	72.00		192	192.00	
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			0.00	
27	201	SALARIES	72.00		2,192	2,192.00	
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	4.72		146	145.76	
27	20220	SOCIAL SECURITY	5.52		140	140.51	
27	20248	HEALTH INSURANCE	0.00			0.00	
27	202	EMPLOYEE BENEFITS	10.24		286	286.27	
27	20312	PROFESSIONAL DEVELOPMENT	3,726.48			0.00	
27	20319	CONTRACTED SERVICES	0.00			0.00	
27	20342	EMPLOYEE TRAVEL	0.00		5,393	5,392.58	
27	20354	PRINTING AND BINDING	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	2,532.65		1,506	1,505.90	
27	20386	PAYMENT TO CESA	3,246.00		516	516.00	
27	203	PURCHASED SERVICES	9,505.13		7,415	7,414.48	
27	20411	GENERAL SUPPLIES	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00		107	107.25	
27	204	NON-CAPITAL OBJECTS	0.00		107	107.25	
<hr/>							
27		SPECIAL EDUCATION FUND	9,587.37		10,000	10,000.00	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

TRANSITION IMPROVEMENT GRANT (970)

			2019	2020	2020	2020	2021
			<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	0.00		27,628	27,627.69	
27	20139	TEACHER OTHER SALARY	0.00		3,000	1,428.48	1,200
27	20153	AIDE ADDL\OVTM SALARY	0.00		2,150	0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	201	SALARIES	0.00		32,778	29,056.17	1,200
27	20212	EMPLOYER RTM CONTRIBUTION	0.00		2,035	1,773.04	80
27	20220	SOCIAL SECURITY	0.00		2,158	1,867.71	88
27	20230	LIFE INSURANCE	0.00		27	27.25	
27	20243	DENTAL INSURANCE	0.00		728	728.33	
27	20247	DEFINED CONTRIBUTION	0.00		1,322	1,322.19	
27	20248	HEALTH INSURANCE	0.00		10,695	10,694.66	
27	20249	HRA CONTRIBUTION	0.00		1,058	1,057.75	
27	20251	LONG TERM DISABILITY INSURANCE	0.00		104	104.24	
27	202	EMPLOYEE BENEFITS	0.00		18,127	17,575.17	168
27	20312	PROFESSIONAL DEVELOPMENT	597.81			0.00	
27	20342	EMPLOYEE TRAVEL	0.00		1,695	15.07	
27	20372	SUB TEACHER MEETINGS/OTHER	410.70			0.00	
27	20386	PAYMENT TO CESA	0.00		10,100	8,500.00	
27	20387	PAYMENT TO STATE	0.00			0.00	
27	203	PURCHASED SERVICES	1,008.51		11,795	8,515.07	
27	20411	GENERAL SUPPLIES	165.00		6,000	498.84	
27	204	NON-CAPITAL OBJECTS	165.00		6,000	498.84	
27	20553	EQUIP\VEH ADD INDIV DEPR	0.00		55,000	35,543.00	
27	205	CAPITAL OBJECTS	0.00		55,000	35,543.00	
27	20941	DISTRICT DUES\FEES	0.00			0.00	
27	20942	EMPLOYEE DUES\FEES	0.00		3,000	0.00	
27	209	OTHER OBJECTS	0.00		3,000	0.00	
27		SPECIAL EDUCATION FUND	1,173.51		126,700	91,188.25	1,368