

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.

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FUND 27

SPECIAL EDUCATION FUND

REVENUE SUMMARY

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EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

SPECIAL EDUCATION FUND REVENUE SUMMARY

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	10110	TRANSFER FROM FUND 10	15,559,702.92	17,334,007	17,334,007	16,411,858.25	17,925,062
27	101	REVENUE	15,559,702.92	17,334,007	17,334,007	16,411,858.25	17,925,062
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	4,926.64	5,000	5,000	4,863.99	5,000
27	10346	SPEC ED TUITION NON OPEN ENR	0.00			0.00	
27	10347	SPEC ED TUITION OPEN ENR	0.00			0.00	
27	10349	SERVICES TO OTHER WI DIST	198,869.33	130,843	130,843	205,663.00	162,138
27	10390	OTHER REVENUE FR WI DIST	20,734.00	20,935	20,935	20,935.00	21,470
27	103	INTERDISTRICTS WITHIN WI	224,529.97	156,778	156,778	231,461.99	188,608
27	10516	TRANS OF SPEC ED AID FR CESA	3,896.00			3,877.00	
27	10517	TRANS OF FED AID FR CESA	573.22			0.00	
27	10590	OTHER CESA REVENUE	0.00			0.00	
27	105	INTERMEDIATE SOURCE	4,469.22			3,877.00	
27	10611	SPECIAL ED AID	5,022,008.00	5,293,792	5,293,792	5,113,474.00	5,559,687
27	10642	STATE TUITION FUND 27	0.00			0.00	
27	10697	SPED TRANSITION GRANT	33,000.00			23,000.00	
27	106	STATE SOURCE	5,055,008.00	5,293,792	5,293,792	5,136,474.00	5,559,687
27	10730	FED SPECIAL PROJ AID	2,596,945.93	2,656,187	2,633,972	2,263,093.14	2,625,145
27	10780	FED AID THRU STATE AGENCIES	191,229.37	200,000	200,000	209,325.38	200,000
27	107	FEDERAL SOURCE	2,788,175.30	2,856,187	2,833,972	2,472,418.52	2,825,145
27	10971	REFUND PRIOR YR RECEIPT	1,190.78			37.11	
27	109	OTHER REVENUE	1,190.78			37.11	
27		SPECIAL EDUCATION FUND	23,633,076.19	25,640,764	25,618,549	24,256,126.87	26,498,502

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FUND 27

SPECIAL EDUCATION FUND

EXPENDITURE SUMMARY

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

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	9,751,967.62	10,266,973	10,239,717	10,109,231.52	10,369,336
27	20112	MANAGEMENT SALARY	114,091.12	116,596	116,596	116,595.96	119,131
27	20113	TECHNICAL\OTHER PROF SALARY	42,079.20	42,080	52,600	42,079.20	42,080
27	20115	CLERICAL CLASSIFIED SALARY	75,929.20	77,064	77,064	77,042.80	78,768
27	20117	AIDE CLASSIFIED SALARY	3,127,392.95	3,417,169	3,403,539	3,102,325.73	3,719,576
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	1,200.00	4,700	4,850	4,814.00	21,950
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	16,546.40	14,490	14,490	15,609.44	15,610
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	39,287.03	29,911	28,276	18,284.14	22,901
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	7,369.52	27,380	32,660	26,781.29	38,801
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	469.80	1,034	72	72.00	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	7,427.54	10,957	10,957	7,266.41	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	13,183,760.38	14,008,354	13,980,821	13,520,102.49	14,439,446
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	856,335.01	930,563	923,549	874,597.70	948,261
27	20218	RETIREMENT TRUST FUND CONTR	1,449,524.27	1,611,440	1,598,953	1,431,810.41	1,491,865
27	20220	SOCIAL SECURITY	952,191.91	1,022,618	1,019,728	974,147.43	1,054,120
27	20230	LIFE INSURANCE	21,672.19	28,672	28,624	23,195.01	29,702
27	20241	IMPLICIT RATE SUBSIDY	-313,599.52	(305,827)	(303,457)	-320,709.04	(342,327)
27	20243	DENTAL INSURANCE	314,616.31	357,541	356,525	323,401.23	376,984
27	20247	DEFINED CONTRIBUTION	456,584.33	519,750	515,375	487,758.07	573,183
27	20248	HEALTH INSURANCE	3,838,135.93	4,498,754	4,493,339	4,093,590.57	4,774,835
27	20249	HRA CONTRIBUTION	455,785.94	493,835	493,585	467,827.63	522,917
27	20251	LONG TERM DISABILITY INSURANCE	48,834.28	53,408	53,228	49,941.38	54,973
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	202	EMPLOYEE BENEFITS	8,080,080.65	9,210,754	9,179,449	8,405,560.39	9,484,513
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	16,809.64	29,550	40,030	16,234.58	8,550
27	20319	CONTRACTED SERVICES	36,237.37	25,289	25,289	20,242.77	25,489
27	20324	REPAIR	450.00	1,000	1,000	450.00	1,000
27	20328	BUILDING RENTAL	0.00		6,735	4,130.00	7,680
27	20341	PUPIL TRANSPORTATION	1,072,358.43	1,095,450	1,114,680	973,063.02	1,131,710
27	20342	EMPLOYEE TRAVEL	31,064.49	31,140	31,140	30,087.58	43,132
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	2,525.00			0.00	
27	20363	AIDE ADDL TIME	1,382.28	2,052	4,306	2,642.99	2,964
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	

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

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20369	TEACHER ADDL TIME	0.00			136.90	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20371	SUB TEACHER CONTRACTUAL	98,261.70	104,700	104,700	104,964.65	104,700
27	20372	SUB TEACHER MEETINGS/OTHER	3,505.08	12,203	10,687	3,970.10	10,609
27	20375	SUB AIDE	326,264.52	414,826	414,853	517,829.20	538,353
27	20378	SUB TEACHER LONG TERM	203,341.54	179,100	179,100	271,082.77	208,429
27	20379	OTHER NONGOVERNMENTAL PMT	365,743.62	350,100	350,000	238,727.10	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	47,160.51	45,190	45,190	46,764.11	20,250
27	20385	PAYMENT TO COUNTY	0.00			0.00	
27	20386	PAYMENT TO CESA	18,230.00	3,840	4,350	4,846.00	2,700
27	20387	PAYMENT TO STATE	330.00	569	1,069	1,069.00	
27	20389	PAYMENT TO WI TECH COLLEGE	0.00			0.00	
27	203	PURCHASED SERVICES	2,223,664.18	2,295,009	2,333,129	2,236,240.77	2,455,666
27	20411	GENERAL SUPPLIES	108,473.14	85,202	90,087	65,681.34	74,825
27	20420	APPAREL	0.00			654.56	1,500
27	20421	EQUIP\VEH ADD NOT DEPR	8,831.29			460.00	
27	20422	EQUIP\VEH REPL NOT DEPR	0.00	6,500	6,500	4,565.70	
27	20433	STUDENT NEWSPAPERS\MAGAZINES	1,105.61	1,409	1,409	1,313.64	1,608
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20441	EQUIP\VEH ADD NOT DEPR	0.00			0.00	4,000
27	20451	RESALE EXPENSE	0.00			0.00	
27	20471	TEXTBOOKS	2,985.40	632	632	233.15	480
27	20472	WORKBOOKS	1,651.01	685	685	512.74	300
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00	
27	20482	NON CAP HARDWARE (400-4999)	0.00			1,380.99	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	123,046.45	94,428	99,313	74,802.12	82,713
27	20537	BUILDING RENTAL	3,250.00	6,735		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	8,747.31	10,000	10,053	10,052.04	15,000
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	5,080.00	6,500	6,500	0.00	
27	205	CAPITAL OBJECTS	17,077.31	23,235	16,553	10,052.04	15,000
27	20936	TRANSIT OF SPEC ED AID	4,187.12	8,119	8,119	8,119.18	19,959
27	20941	DISTRICT DUES\FEES	0.00		300	300.00	300
27	20942	EMPLOYEE DUES\FEES	865.00	865	865	915.00	905
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	395.10			34.88	
27	20971	AIDABLE REFUND	0.00			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	
27	209	OTHER OBJECTS	5,447.22	8,984	9,284	9,369.06	21,164
27		SPECIAL EDUCATION FUND	23,633,076.19	25,640,764	25,618,549	24,256,126.87	26,498,502

FUND 27

SPECIAL EDUCATION FUND

FEDERAL PROGRAMS

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SPECIAL EDUCATION

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 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 programming for students with disabilities.

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EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT FEDERAL PROGRAM EXPENDITURE SUMMARY

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	620,873.81	628,500	601,244	565,555.90	587,081
27	20112	MANAGEMENT SALARY	0.00			0.00	
27	20113	TECHNICAL\OTHER PROF SALARY	31,559.40	31,560	42,080	31,559.40	31,560
27	20115	CLERICAL CLASSIFIED SALARY	0.00			0.00	
27	20117	AIDE CLASSIFIED SALARY	0.00	19,492	5,862	5,861.60	
27	20121	CROSSING GUARD SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	1,200.00	4,700	4,850	4,814.00	21,950
27	20136	TEACHER DEPART CHAIR SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	17,329.98	8,738	7,103	6,328.16	14,315
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	1,806.61	1,800	7,080	4,637.18	4,688
27	20172	SUB TEACHER MEETINGS\OTHER	120.00	1,034	72	72.00	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	7,427.54	10,957	10,957	7,266.41	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	680,317.34	706,781	679,248	626,094.65	670,887
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	40,787.83	46,234	39,220	36,094.71	42,967
27	20218	RETIREMENT TRUST FUND CONTR	33,135.58	36,836	24,349	23,806.88	24,806
27	20220	SOCIAL SECURITY	49,215.31	51,597	48,707	44,846.62	48,984
27	20230	LIFE INSURANCE	865.12	1,199	1,151	630.68	1,268
27	20241	IMPLICIT RATE SUBSIDY	-7,168.77	(6,991)	(4,621)	-5,332.47	(5,692)
27	20243	DENTAL INSURANCE	12,342.83	13,977	12,961	12,537.73	13,977
27	20247	DEFINED CONTRIBUTION	23,647.36	30,875	26,500	26,592.69	25,750
27	20248	HEALTH INSURANCE	159,761.84	180,696	175,281	172,524.58	190,265
27	20249	HRA CONTRIBUTION	18,824.89	20,500	20,250	20,068.86	20,500
27	20251	LONG TERM DISABILITY INSURANCE	2,258.56	2,517	2,337	2,241.34	2,277
27	202	EMPLOYEE BENEFITS	333,670.55	377,440	346,135	334,011.62	365,102
27	20302	SUB TEACHER MEETINGS\OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	16,809.64	29,550	40,030	16,234.58	8,550
27	20319	CONTRACTED SERVICES	15,499.98	1,500	1,500	620.00	2,000
27	20324	REPAIR	450.00	1,000	1,000	450.00	1,000
27	20328	BUILDING RENTAL	0.00		6,735	4,130.00	7,680
27	20341	PUPIL TRANSPORTATION	1,068,874.48	1,092,650	1,111,650	970,699.98	1,128,270
27	20342	EMPLOYEE TRAVEL	0.00			0.00	12,142
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	2,525.00			0.00	
27	20363	AIDE ADDL TIME	1,382.28	2,052	4,306	2,642.99	2,964
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	0.00			136.90	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS\OTHER	841.24	12,203	10,687	3,901.65	10,609
27	20375	SUB AIDE	0.00	1,026	1,053	8,540.76	1,026
27	20379	OTHER NONGOVERNMENTAL PMT	365,743.62	350,100	350,000	238,727.10	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	
27	20385	PAYMENT TO COUNTY	0.00			0.00	
27	20386	PAYMENT TO CESA	2,230.00	3,840	4,350	4,846.00	2,700
27	20387	PAYMENT TO STATE	330.00		500	500.00	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT FEDERAL PROGRAM EXPENDITURE SUMMARY

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20389	PAYMENT TO WI TECH COLLEGE	0.00			0.00	
27	203	PURCHASED SERVICES	1,474,686.24	1,493,921	1,531,811	1,251,429.96	1,527,041
27	20411	GENERAL SUPPLIES	83,135.67	48,310	53,425	35,317.13	41,315
27	20420	APPAREL	0.00			654.56	1,500
27	20421	EQUIP\VEH ADD NOT DEPR	8,831.29			460.00	
27	20422	EQUIP\VEH REPL NOT DEPR	0.00	6,500	6,500	4,565.70	
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20441	EQUIP\VEH ADD NOT DEPR	0.00			0.00	4,000
27	20471	TEXTBOOKS	0.00			0.00	
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00	
27	20482	NON CAP HARDWARE (400-4999)	0.00			1,380.99	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	91,966.96	54,810	59,925	42,378.38	46,815
27	20537	BUILDING RENTAL	3,250.00	6,735		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	8,747.31	10,000	10,053	10,052.04	15,000
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	5,080.00	6,500	6,500	0.00	
27	205	CAPITAL OBJECTS	17,077.31	23,235	16,553	10,052.04	15,000
27	20941	DISTRICT DUES\FEES	0.00		300	300.00	300
27	20942	EMPLOYEE DUES\FEES	0.00			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	0.00		300	300.00	300
27		SPECIAL EDUCATION FUND	2,597,718.40	2,656,187	2,633,972	2,264,266.65	2,625,145

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	573,050.76	579,600	552,344	516,655.93	537,093
27	20113	TECHNICAL\OTHER PROF SALARY	31,559.40	31,560	42,080	31,559.40	31,560
27	20115	CLERICAL CLASSIFIED SALARY	0.00			0.00	
27	20117	AIDE CLASSIFIED SALARY	0.00	19,492	5,862	5,861.60	
27	20121	CROSSING GUARD SALARY	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	1,200.00	4,700	4,850	4,814.00	21,950
27	20139	TEACHER OTHER SALARY	16,968.48	7,538	6,803	6,328.16	14,315
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	1,806.61	1,800	7,080	4,637.18	4,688
27	20172	SUB TEACHER MEETINGS\OTHER	0.00	480		0.00	336
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	7,427.54	10,957	10,957	7,266.41	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	632,012.79	656,127	629,976	577,122.68	620,899
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	37,536.62	42,815	35,891	32,861.68	39,655
27	20218	RETIREMENT TRUST FUND CONTR	33,135.58	36,836	24,349	23,806.88	24,806
27	20220	SOCIAL SECURITY	45,792.04	47,899	45,107	41,539.11	45,334
27	20230	LIFE INSURANCE	786.93	1,081	1,033	547.47	1,148
27	20241	IMPLICIT RATE SUBSIDY	-7,168.77	(6,991)	(4,621)	-5,332.47	(5,692)
27	20243	DENTAL INSURANCE	10,983.23	12,600	11,584	11,160.61	12,600
27	20247	DEFINED CONTRIBUTION	21,147.36	28,375	24,000	24,092.69	23,250
27	20248	HEALTH INSURANCE	140,467.04	160,569	155,154	152,397.94	170,043
27	20249	HRA CONTRIBUTION	16,824.89	18,500	18,250	18,068.86	18,500
27	20251	LONG TERM DISABILITY INSURANCE	2,074.97	2,326	2,146	2,053.51	2,082
27	202	EMPLOYEE BENEFITS	301,579.89	344,010	312,893	301,196.28	331,726
27	20302	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	9,567.32	28,300	36,280	11,910.29	8,550
27	20319	CONTRACTED SERVICES	15,499.98	1,500	1,500	620.00	2,000
27	20324	REPAIR	450.00	1,000	1,000	450.00	1,000
27	20328	BUILDING RENTAL	0.00		6,735	4,130.00	7,680
27	20341	PUPIL TRANSPORTATION	1,068,874.48	1,092,650	1,111,650	970,699.98	1,128,270
27	20342	EMPLOYEE TRAVEL	0.00			0.00	12,142
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	2,525.00			0.00	
27	20363	AIDE ADDL TIME	1,382.28	2,052	4,306	2,642.99	2,964
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	0.00			136.90	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	140.21	7,793	8,117	958.30	10,609
27	20375	SUB AIDE	0.00	1,026	1,053	8,540.76	1,026
27	20379	OTHER NONGOVERNMENTAL PMT	365,743.62	350,100	350,000	238,727.10	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	
27	20385	PAYMENT TO COUNTY	0.00			0.00	
27	20386	PAYMENT TO CESA	1,950.00	1,500	1,100	1,600.00	2,700
27	20387	PAYMENT TO STATE	330.00		500	500.00	
27	20389	PAYMENT TO WI TECH COLLEGE	0.00			0.00	
27	203	PURCHASED SERVICES	1,466,462.89	1,485,921	1,522,241	1,240,916.32	1,527,041
27	20411	GENERAL SUPPLIES	83,135.67	48,310	53,425	35,152.13	41,315
27	20420	APPAREL	0.00			654.56	1,500

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20421	EQUIP\VEH ADD NOT DEPR	8,831.29			460.00	
27	20422	EQUIP\VEH REPL NOT DEPR	0.00	6,500	6,500	4,565.70	
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20441	EQUIP\VEH ADD NOT DEPR	0.00			0.00	4,000
27	20471	TEXTBOOKS	0.00			0.00	
27	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			0.00	
27	20482	NON CAP HARDWARE (400-4999)	0.00			1,380.99	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	91,966.96	54,810	59,925	42,213.38	46,815
27	20537	BUILDING RENTAL	3,250.00	6,735		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	8,747.31	10,000	10,053	10,052.04	15,000
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	
27	20563	EQUIP\VEH REPL INDIV DEPR	5,080.00	6,500	6,500	0.00	
27	205	CAPITAL OBJECTS	17,077.31	23,235	16,553	10,052.04	15,000
27	20941	DISTRICT DUES\FEES	0.00		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	0.00		300	300.00	300
27		SPECIAL EDUCATION FUND	2,509,099.84	2,564,103	2,541,888	2,171,800.70	2,541,781

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA PRESCHOOL ENTITLEMENT GRANT (931)

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	47,823.05	48,900	48,900	48,899.97	49,988
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	47,823.05	48,900	48,900	48,899.97	49,988
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	3,220.54	3,301	3,301	3,228.31	3,312
27	20218	RETIREMENT TRUST FUND CONTR	0.00			0.00	
27	20220	SOCIAL SECURITY	3,386.32	3,570	3,570	3,301.99	3,650
27	20230	LIFE INSURANCE	78.19	118	118	83.21	120
27	20241	IMPLICIT RATE SUBSIDY	0.00			0.00	
27	20243	DENTAL INSURANCE	1,359.60	1,377	1,377	1,377.12	1,377
27	20247	DEFINED CONTRIBUTION	2,500.00	2,500	2,500	2,500.00	2,500
27	20248	HEALTH INSURANCE	19,294.80	20,127	20,127	20,126.64	20,222
27	20249	HRA CONTRIBUTION	2,000.00	2,000	2,000	2,000.00	2,000
27	20251	LONG TERM DISABILITY INSURANCE	183.59	191	191	187.83	195
27	202	EMPLOYEE BENEFITS	32,023.04	33,184	33,184	32,805.10	33,376
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	20342	EMPLOYEE TRAVEL	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	79,846.09	82,084	82,084	81,705.07	83,364

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

			2018	2019	2019	2019	2020
			<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	361.50	1,200	300	0.00	
27	20153	AIDE ADDL\OVTM SALARY	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	48.00	554	72	72.00	
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	409.50	1,754	372	72.00	
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	25.85	118	28	4.72	
27	20220	SOCIAL SECURITY	31.46	128	30	5.52	
27	20248	HEALTH INSURANCE	0.00			0.00	
27	202	EMPLOYEE BENEFITS	57.31	246	58	10.24	
27	20312	PROFESSIONAL DEVELOPMENT	7,042.89	1,250	3,750	3,726.48	
27	20319	CONTRACTED SERVICES	0.00			0.00	
27	20342	EMPLOYEE TRAVEL	0.00			0.00	
27	20354	PRINTING AND BINDING	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	210.30	4,410	2,570	2,532.65	
27	20386	PAYMENT TO CESA	280.00	2,340	3,250	3,246.00	
27	203	PURCHASED SERVICES	7,533.19	8,000	9,570	9,505.13	
27	20411	GENERAL SUPPLIES	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	0.00			0.00	
27		SPECIAL EDUCATION FUND	8,000.00	10,000	10,000	9,587.37	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

TRANSITION IMPROVEMENT GRANT (970)

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20139	TEACHER OTHER SALARY	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	72.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	201	SALARIES	72.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	4.82			0.00	
27	20220	SOCIAL SECURITY	5.49			0.00	
27	202	EMPLOYEE BENEFITS	10.31			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	199.43			597.81	
27	20372	SUB TEACHER MEETINGS/OTHER	490.73			410.70	
27	20386	PAYMENT TO CESA	0.00			0.00	
27	203	PURCHASED SERVICES	690.16			1,008.51	
27	20411	GENERAL SUPPLIES	0.00			165.00	
27	204	NON-CAPITAL OBJECTS	0.00			165.00	
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27		SPECIAL EDUCATION FUND	772.47			1,173.51	

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