

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

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	10110	TRANSFER FROM FUND 10	14,506,708.64	15,554,112	15,554,112	15,559,702.92	17,334,007
27	101	REVENUE	14,506,708.64	15,554,112	15,554,112	15,559,702.92	17,334,007
27	10246	SPECIAL ED TUITION INDIVIDUAL	2,000.00			0.00	
27	10247	SPEC TUITION PRIVATE AGENCY	29,194.00			0.00	
27	10273	COCURRIC PARTICIPATION FEE	0.00			0.00	
27	10291	GIFTS	0.00		70	0.00	
27	102	LOCAL SOURCE	31,194.00		70	0.00	
27	10316	TRANS OF STATE AID FR WI DIST	3,899.83			4,926.64	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	139,890.00	175,293	175,293	198,869.33	130,843
27	10390	OTHER REVENUE FR WI DIST	19,968.00	19,968	19,968	20,734.00	20,935
27	103	INTERDISTRICTS WITHIN WI	163,757.83	195,261	195,261	224,529.97	156,778
27	10516	TRANS OF SPEC ED AID FR CESA	0.00			3,896.00	
27	10517	TRANS OF FED AID FR CESA	1,426.78		573	573.22	
27	10590	OTHER CESA REVENUE	0.00			0.00	
27	105	INTERMEDIATE SOURCE	1,426.78		573	4,469.22	
27	10611	SPECIAL ED AID	4,764,841.00	5,116,592	5,116,592	5,022,008.00	5,293,792
27	10642	STATE TUITION FUND 27	0.00			0.00	
27	10697	SPED TRANSITION GRANT	0.00		199	33,000.00	
27	106	STATE SOURCE	4,764,841.00	5,116,592	5,116,791	5,055,008.00	5,293,792
27	10730	FED SPECIAL PROJ AID	2,218,113.06	2,214,264	2,705,975	2,596,945.93	2,656,187
27	10780	FED AID THRU STATE AGENCIES	525,444.59	290,000	290,000	191,229.37	200,000
27	107	FEDERAL SOURCE	2,743,557.65	2,504,264	2,995,975	2,788,175.30	2,856,187
27	10971	REFUND PRIOR YR RECEIPT	494.43			1,190.78	
27	109	OTHER REVENUE	494.43			1,190.78	
27		SPECIAL EDUCATION FUND	22,211,980.33	23,370,229	23,862,782	23,633,076.19	25,640,764

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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

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	9,236,946.29	9,831,969	9,974,671	9,751,967.62	10,266,973
27	20112	MANAGEMENT SALARY	125,440.65	114,091	114,091	114,091.12	116,596
27	20113	TECHNICAL\OTHER PROF SALARY	42,079.20	42,080	42,080	42,079.20	42,080
27	20115	CLERICAL CLASSIFIED SALARY	74,216.23	75,962	75,962	75,929.20	77,064
27	20117	AIDE CLASSIFIED SALARY	2,872,986.93	3,024,032	3,024,032	3,127,392.95	3,417,169
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	204.00	3,000	3,000	1,200.00	4,700
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	15,609.44	15,611	15,611	16,546.40	14,490
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	20,663.01	33,964	34,314	39,287.03	29,911
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	23,383.42	8,061	8,061	7,369.52	27,380
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	24.00		72	469.80	1,034
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	7,637.00	6,800	7,728	7,427.54	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	12,419,190.17	13,155,570	13,299,622	13,183,760.38	14,008,354
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	817,102.57	866,798	873,742	856,335.01	930,563
27	20218	RETIREMENT TRUST FUND CONTR	1,455,812.28	1,489,134	1,494,140	1,449,524.27	1,611,440
27	20220	SOCIAL SECURITY	896,518.29	960,369	967,733	952,191.91	1,022,618
27	20230	LIFE INSURANCE	19,430.27	26,691	26,982	21,672.19	28,672
27	20241	IMPLICIT RATE SUBSIDY	-294,347.93	(321,842)	(322,738)	-313,599.52	(305,827)
27	20243	DENTAL INSURANCE	294,397.33	309,901	313,279	314,616.31	357,541
27	20247	DEFINED CONTRIBUTION	436,329.15	456,739	459,239	456,584.33	519,750
27	20248	HEALTH INSURANCE	3,364,979.85	3,746,400	3,788,492	3,838,135.93	4,498,754
27	20249	HRA CONTRIBUTION	421,531.60	425,872	430,179	455,785.94	493,835
27	20251	LONG TERM DISABILITY INSURANCE	45,382.87	50,025	50,595	48,834.28	53,408
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	20294	MISC EMPLOYEE BENEFITS	1,815.37			0.00	
27	202	EMPLOYEE BENEFITS	7,458,951.65	8,010,087	8,081,643	8,080,080.65	9,210,754
27	20301	SUB TEACHER CONTRACTUAL	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	16,108.95	23,764	23,663	16,809.64	29,550
27	20319	CONTRACTED SERVICES	59,422.32	39,250	41,550	36,237.37	25,289
27	20324	REPAIR	504.00	1,000	1,000	450.00	1,000
27	20341	PUPIL TRANSPORTATION	943,244.13	836,750	1,074,058	1,072,358.43	1,095,450
27	20342	EMPLOYEE TRAVEL	25,391.81	22,240	23,740	31,064.49	31,140
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	1,572.00	2,000	2,525	2,525.00	
27	20363	AIDE ADDL TIME	2,715.03	1,137	1,137	1,382.28	2,052
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	4,404.36			0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20371	SUB TEACHER CONTRACTUAL	104,660.54	107,042	107,042	98,261.70	104,700

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

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20372	SUB TEACHER MEETINGS/OTHER	4,065.99	1,680	2,241	3,505.08	12,203
27	20375	SUB AIDE	452,887.33	476,000	476,000	326,264.52	414,826
27	20378	SUB TEACHER LONG TERM	150,861.31	149,226	149,226	203,341.54	179,100
27	20379	OTHER NONGOVERNMENTAL PMT	413,389.60	350,100	370,100	365,743.62	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	19,509.06	14,000	14,000	47,160.51	45,190
27	20385	PAYMENT TO COUNTY	76.79			0.00	
27	20386	PAYMENT TO CESA	18,637.00	24,900	25,350	18,230.00	3,840
27	20387	PAYMENT TO STATE	0.00		330	330.00	569
27	203	PURCHASED SERVICES	2,217,450.22	2,049,089	2,311,962	2,223,664.18	2,295,009
27	20411	GENERAL SUPPLIES	54,965.27	132,954	130,738	108,473.14	85,202
27	20420	APPAREL	0.00			0.00	
27	20421	EQUIP\VEH ADD NOT DEPR	1,690.92	5,860	8,835	8,831.29	
27	20422	EQUIP\VEH REPL NOT DEPR	1,861.50			0.00	6,500
27	20433	STUDENT NEWSPAPERS\MAGAZINES	1,270.88	879	1,113	1,105.61	1,409
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20451	RESALE EXPENSE	0.00			0.00	
27	20471	TEXTBOOKS	3,541.64		2,986	2,985.40	632
27	20472	WORKBOOKS	1,250.50	1,343	2,381	1,651.01	685
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	64,580.71	141,036	146,053	123,046.45	94,428
27	20537	BUILDING RENTAL	0.00	3,900	3,900	3,250.00	6,735
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		9,000	8,747.31	10,000
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	5,025	5,080	5,080.00	6,500
27	205	CAPITAL OBJECTS	0.00	8,925	17,980	17,077.31	23,235
27	20936	TRANSIT OF SPEC ED AID	50,324.03	4,972	4,972	4,187.12	8,119
27	20942	EMPLOYEE DUES\FEES	350.00	550	550	865.00	865
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	1,133.55			395.10	
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	51,807.58	5,522	5,522	5,447.22	8,984
27		SPECIAL EDUCATION FUND	22,211,980.33	23,370,229	23,862,782	23,633,076.19	25,640,764

FUND 27

SPECIAL EDUCATION FUND

EXPENDITURE DETAIL

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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 SCHOOL SITE ACCOUNTS

Costs of serving special education students that are budgeted by individual schools are recorded here.

MCKINLEY SPECIAL EDUCATION

Costs for the McKinley Charter School that are special education related are recorded here.

SPECIAL EDUCATION

The Special Education costs at the District level are budgeted here.

EXTENDED SCHOOL YEAR

Extended School Year (ESY) is a mandated special education service provided to certain students with disabilities. The purpose of ESY is to prevent regression in critical skill areas that could occur if the student did not receive this instruction. Only a limited number of students with disabilities meet the criteria for ESY.

MEDICAID

The District receives Medicaid reimbursement for medical services provided to special education students.

OTHER POST-EMPLOYMENT BENEFITS

The establishment of the Employee Benefit Trust Fund in 2011-12 requires post-employment retiree benefits to be prorated to funds other than the General Fund. Prior to 2011-12, all post-employee benefits were expensed from the General Fund.

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EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION SCHOOL SITE ACCOUNTS

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20319	CONTRACTED SERVICES	5,903.82	12,250	12,250	6,937.39	9,989
27	20341	PUPIL TRANSPORTATION	1,741.10	2,000	2,108	2,217.95	2,800
27	203	PURCHASED SERVICES	7,644.92	14,250	14,358	9,155.34	12,789
27	20411	GENERAL SUPPLIES	24,132.96	36,953	32,587	25,337.47	36,792
27	20421	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27	20433	STUDENT NEWSPAPERS\MAGAZINES	1,270.88	879	1,113	1,105.61	1,409
27	20471	TEXTBOOKS	3,541.64		2,986	2,985.40	632
27	20472	WORKBOOKS	1,250.50	1,343	2,381	1,651.01	685
27	204	NON-CAPITAL OBJECTS	30,195.98	39,175	39,067	31,079.49	39,518
27	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27	205	CAPITAL OBJECTS	0.00			0.00	
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	209	OTHER OBJECTS	0.00			0.00	
27		SPECIAL EDUCATION FUND	37,840.90	53,425	53,425	40,234.83	52,307

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

MCKINLEY SPECIAL EDUCATION

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	168,086.13	173,585	173,585	173,596.24	176,974
27	20139	TEACHER OTHER SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	1,646.18			0.00	
27	201	SALARIES	169,732.31	173,585	173,585	173,596.24	176,974
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	11,097.59	11,298	11,298	11,354.99	11,593
27	20220	SOCIAL SECURITY	12,344.85	12,673	12,673	12,689.40	12,920
27	20230	LIFE INSURANCE	527.42	422	422	536.13	414
27	20243	DENTAL INSURANCE	2,803.60	2,827	2,827	2,826.24	2,865
27	20248	HEALTH INSURANCE	31,629.78	33,517	33,517	33,516.70	34,963
27	20249	HRA CONTRIBUTION	3,700.01	3,900	3,900	3,900.00	3,900
27	20251	LONG TERM DISABILITY INSURANCE	642.49	679	679	666.30	692
27	202	EMPLOYEE BENEFITS	62,745.74	65,316	65,316	65,489.76	67,347
27	20341	PUPIL TRANSPORTATION	0.00			0.00	
27	203	PURCHASED SERVICES	0.00			0.00	
27		SPECIAL EDUCATION FUND	232,478.05	238,901	238,901	239,086.00	244,321

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	8,604,567.78	9,138,990	9,138,990	8,957,497.57	9,461,499
27	20112	MANAGEMENT SALARY	125,440.65	114,091	114,091	114,091.12	116,596
27	20113	TECHNICAL\OTHER PROF SALARY	10,519.80	10,520	10,520	10,519.80	10,520
27	20115	CLERICAL CLASSIFIED SALARY	74,216.23	75,962	75,962	75,929.20	77,064
27	20117	AIDE CLASSIFIED SALARY	2,872,986.93	3,024,032	3,024,032	3,127,392.95	3,397,677
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	0.00			0.00	
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	15,609.44	15,611	15,611	16,546.40	14,490
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	1,343.94			11,616.32	19,989
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	10,830.31	8,061	8,061	5,562.91	25,580
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			349.80	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	11,715,515.08	12,387,267	12,387,267	12,319,506.07	13,123,415
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	771,993.96	817,084	817,084	803,489.03	872,656
27	20220	SOCIAL SECURITY	845,766.92	904,280	904,280	889,496.14	958,015
27	20230	LIFE INSURANCE	18,234.55	25,298	25,298	20,270.94	27,059
27	20243	DENTAL INSURANCE	282,692.21	296,535	296,535	299,447.24	340,699
27	20247	DEFINED CONTRIBUTION	417,269.16	435,489	435,489	432,936.97	488,875
27	20248	HEALTH INSURANCE	3,225,739.70	3,578,197	3,578,197	3,644,857.39	4,283,095
27	20249	HRA CONTRIBUTION	406,074.00	406,472	406,472	433,061.05	469,435
27	20251	LONG TERM DISABILITY INSURANCE	42,944.09	47,278	47,278	45,909.42	50,199
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	20294	MISC EMPLOYEE BENEFITS	1,815.37			0.00	
27	202	EMPLOYEE BENEFITS	6,012,529.96	6,510,633	6,510,633	6,569,468.18	7,490,033
27	20301	SUB TEACHER CONTRACTUAL	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	110.00			0.00	
27	20319	CONTRACTED SERVICES	37,383.50			0.00	
27	20341	PUPIL TRANSPORTATION	0.00			0.00	
27	20342	EMPLOYEE TRAVEL	25,302.39	22,040	22,040	31,018.53	30,940
27	20351	ADVERTISING	0.00			0.00	
27	20363	AIDE ADDL TIME	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	104,660.54	107,042	107,042	98,261.70	104,700
27	20372	SUB TEACHER MEETINGS\OTHER	280.40		70	2,663.84	
27	20375	SUB AIDE	431,988.64	475,000	475,000	326,264.52	413,800
27	20378	SUB TEACHER LONG TERM	132,310.01	149,226	149,226	203,341.54	179,100

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
SPECIAL EDUCATION

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	19,509.06	14,000	14,000	47,160.51	45,190
27	20386	PAYMENT TO CESA	16,400.00	23,400	23,400	16,000.00	
27	203	PURCHASED SERVICES	767,944.54	790,708	790,778	724,710.64	773,730
27	20411	GENERAL SUPPLIES	0.00			0.00	
27	20451	RESALE EXPENSE	0.00			0.00	
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	0.00			0.00	
27	20551	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27	205	CAPITAL OBJECTS	0.00			0.00	
27	20936	TRANSIT OF SPEC ED AID	50,324.03	4,972	4,972	4,187.12	8,119
27	20942	EMPLOYEE DUES\FEES	350.00	550	550	865.00	865
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	1,133.55			395.10	
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	209	OTHER OBJECTS	51,807.58	5,522	5,522	5,447.22	8,984
27		SPECIAL EDUCATION FUND	18,547,797.16	19,694,130	19,694,200	19,619,132.11	21,396,162

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

EXTENDED SCHOOL YEAR

			2017	2018	2018	2018	2019
			<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			0.00	
27	20117	AIDE CLASSIFIED SALARY	0.00			0.00	
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	12,767.47	14,894	14,894	10,340.73	1,184
27	20153	AIDE ADDL\OVTM SALARY	2,565.23			0.00	
27	201	SALARIES	15,332.70	14,894	14,894	10,340.73	1,184
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	1,011.95	999	999	703.16	80
27	20220	SOCIAL SECURITY	1,160.41	1,088	1,088	791.06	86
27	20230	LIFE INSURANCE	0.00			0.00	
27	20243	DENTAL INSURANCE	0.00			0.00	
27	20248	HEALTH INSURANCE	0.00			0.00	
27	20251	LONG TERM DISABILITY INSURANCE	0.00			0.00	
27	202	EMPLOYEE BENEFITS	2,172.36	2,087	2,087	1,494.22	166
27	20341	PUPIL TRANSPORTATION	4,436.38	1,200	1,200	1,266.00	
27	20342	EMPLOYEE TRAVEL	89.42	200	200	45.96	200
27	203	PURCHASED SERVICES	4,525.80	1,400	1,400	1,311.96	200
27	20411	GENERAL SUPPLIES	14.66	100	100	0.00	100
27	204	NON-CAPITAL OBJECTS	14.66	100	100	0.00	100
27		SPECIAL EDUCATION FUND	22,045.52	18,481	18,481	13,146.91	1,650

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

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			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20319	CONTRACTED SERVICES	13,800.00	13,800	13,800	13,800.00	13,800
27	20387	PAYMENT TO STATE	0.00			0.00	569
27	203	PURCHASED SERVICES	13,800.00	13,800	13,800	13,800.00	14,369
27		SPECIAL EDUCATION FUND	13,800.00	13,800	13,800	13,800.00	14,369

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

OTHER POST EMPLOYMENT BENEFITS (27)

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20218	RETIREMENT TRUST FUND CONTR	1,427,001.63	1,450,779	1,450,779	1,416,388.69	1,574,604
27	20241	IMPLICIT RATE SUBSIDY	-288,522.77	(313,551)	(313,551)	-306,430.75	(298,836)
27	202	EMPLOYEE BENEFITS	1,138,478.86	1,137,228	1,137,228	1,109,957.94	1,275,768
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27		SPECIAL EDUCATION FUND	1,138,478.86	1,137,228	1,137,228	1,109,957.94	1,275,768

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FUND 27

SPECIAL EDUCATION FUND

FEDERAL PROGRAMS

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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. These funds are used to employ special education teachers, assistants, therapists, psychologists, and social workers. These funds are also used for the acquisition of materials and equipment, contracting services from alternative educational programs, support of Special Olympics, and programs for parents.

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. These funds are used to employ special education staff, purchase supplies and equipment, and provide development opportunities for administrators, staff, community members, and parents.

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

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	464,292.38	519,394	662,096	620,873.81	628,500
27	20112	MANAGEMENT SALARY	0.00			0.00	
27	20113	TECHNICAL\OTHER PROF SALARY	31,559.40	31,560	31,560	31,559.40	31,560
27	20115	CLERICAL CLASSIFIED SALARY	0.00			0.00	
27	20117	AIDE CLASSIFIED SALARY	0.00			0.00	19,492
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	204.00	3,000	3,000	1,200.00	4,700
27	20136	TEACHER DEPART CHAIR SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	6,551.60	19,070	19,420	17,329.98	8,738
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	8,341.70			1,806.61	1,800
27	20172	SUB TEACHER MEETINGS\OTHER	24.00		72	120.00	1,034
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	7,637.00	6,800	7,728	7,427.54	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	518,610.08	579,824	723,876	680,317.34	706,781
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	32,999.07	37,417	44,361	40,787.83	46,234
27	20218	RETIREMENT TRUST FUND CONTR	28,810.65	38,355	43,361	33,135.58	36,836
27	20220	SOCIAL SECURITY	37,246.11	42,328	49,692	49,215.31	51,597
27	20230	LIFE INSURANCE	668.30	971	1,262	865.12	1,199
27	20241	IMPLICIT RATE SUBSIDY	-5,825.16	(8,291)	(9,187)	-7,168.77	(6,991)
27	20243	DENTAL INSURANCE	8,901.52	10,539	13,917	12,342.83	13,977
27	20247	DEFINED CONTRIBUTION	19,059.99	21,250	23,750	23,647.36	30,875
27	20248	HEALTH INSURANCE	107,610.37	134,686	176,778	159,761.84	180,696
27	20249	HRA CONTRIBUTION	11,757.59	15,500	19,807	18,824.89	20,500
27	20251	LONG TERM DISABILITY INSURANCE	1,796.29	2,068	2,638	2,258.56	2,517
27	202	EMPLOYEE BENEFITS	243,024.73	294,823	366,379	333,670.55	377,440
27	20305	SUB AIDE	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	15,998.95	23,764	23,663	16,809.64	29,550
27	20319	CONTRACTED SERVICES	2,335.00	13,200	15,500	15,499.98	1,500
27	20324	REPAIR	504.00	1,000	1,000	450.00	1,000
27	20341	PUPIL TRANSPORTATION	937,066.65	833,550	1,070,750	1,068,874.48	1,092,650
27	20342	EMPLOYEE TRAVEL	0.00		1,500	0.00	
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	1,572.00	2,000	2,525	2,525.00	
27	20363	AIDE ADDL TIME	2,715.03	1,137	1,137	1,382.28	2,052
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	4,404.36			0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS\OTHER	3,785.59	1,680	2,171	841.24	12,203
27	20375	SUB AIDE	20,898.69	1,000	1,000	0.00	1,026
27	20378	SUB TEACHER LONG TERM	18,551.30			0.00	
27	20379	OTHER NONGOVERNMENTAL PMT	413,389.60	350,100	370,100	365,743.62	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	
27	20385	PAYMENT TO COUNTY	76.79			0.00	
27	20386	PAYMENT TO CESA	2,237.00	1,500	1,950	2,230.00	3,840
27	20387	PAYMENT TO STATE	0.00		330	330.00	
27	203	PURCHASED SERVICES	1,423,534.96	1,228,931	1,491,626	1,474,686.24	1,493,921
27	20411	GENERAL SUPPLIES	30,817.65	95,901	98,051	83,135.67	48,310

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT FEDERAL PROGRAM EXPENDITURE SUMMARY

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20420	APPAREL	0.00			0.00	
27	20421	EQUIP\VEH ADD NOT DEPR	1,690.92	5,860	8,835	8,831.29	
27	20422	EQUIP\VEH REPL NOT DEPR	1,861.50			0.00	6,500
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20471	TEXTBOOKS	0.00			0.00	
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	34,370.07	101,761	106,886	91,966.96	54,810
27	20537	BUILDING RENTAL	0.00	3,900	3,900	3,250.00	6,735
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		9,000	8,747.31	10,000
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	5,025	5,080	5,080.00	6,500
27	205	CAPITAL OBJECTS	0.00	8,925	17,980	17,077.31	23,235
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			0.00	
27		SPECIAL EDUCATION FUND	2,219,539.84	2,214,264	2,706,747	2,597,718.40	2,656,187

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	417,990.39	471,571	614,273	573,050.76	579,600
27	20113	TECHNICAL\OTHER PROF SALARY	31,559.40	31,560	31,560	31,559.40	31,560
27	20115	CLERICAL CLASSIFIED SALARY	0.00			0.00	
27	20117	AIDE CLASSIFIED SALARY	0.00			0.00	19,492
27	20131	TEACHER CURRIC WRITNG SALARY	204.00	3,000	3,000	1,200.00	4,700
27	20139	TEACHER OTHER SALARY	6,119.60	19,070	19,070	16,968.48	7,538
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	8,341.70			1,806.61	1,800
27	20172	SUB TEACHER MEETINGS\OTHER	24.00			0.00	480
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	7,637.00	6,800	7,728	7,427.54	10,957
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	471,876.09	532,001	675,631	632,012.79	656,127
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	29,853.32	34,212	41,128	37,536.62	42,815
27	20218	RETIREMENT TRUST FUND CONTR	28,810.65	38,355	43,361	33,135.58	36,836
27	20220	SOCIAL SECURITY	33,896.36	38,836	46,168	45,792.04	47,899
27	20230	LIFE INSURANCE	615.40	851	1,142	786.93	1,081
27	20241	IMPLICIT RATE SUBSIDY	-5,825.16	(8,291)	(9,187)	-7,168.77	(6,991)
27	20243	DENTAL INSURANCE	7,541.92	9,179	12,557	10,983.23	12,600
27	20247	DEFINED CONTRIBUTION	16,559.99	18,750	21,250	21,147.36	28,375
27	20248	HEALTH INSURANCE	89,259.49	115,391	157,483	140,467.04	160,569
27	20249	HRA CONTRIBUTION	9,757.59	13,500	17,807	16,824.89	18,500
27	20251	LONG TERM DISABILITY INSURANCE	1,619.33	1,881	2,451	2,074.97	2,326
27	202	EMPLOYEE BENEFITS	212,088.89	262,664	334,160	301,579.89	344,010
27	20305	SUB AIDE	0.00			0.00	
27	20312	PROFESSIONAL DEVELOPMENT	8,789.01	16,044	16,144	9,567.32	28,300
27	20319	CONTRACTED SERVICES	2,335.00	13,200	15,500	15,499.98	1,500
27	20324	REPAIR	504.00	1,000	1,000	450.00	1,000
27	20341	PUPIL TRANSPORTATION	937,066.65	833,550	1,070,750	1,068,874.48	1,092,650
27	20342	EMPLOYEE TRAVEL	0.00			0.00	
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	1,572.00	2,000	2,525	2,525.00	
27	20363	AIDE ADDL TIME	2,715.03	1,137	1,137	1,382.28	2,052
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	4,404.36			0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS\OTHER	2,173.19	1,400	1,400	140.21	7,793
27	20375	SUB AIDE	20,898.69	1,000	1,000	0.00	1,026
27	20378	SUB TEACHER LONG TERM	18,551.30			0.00	
27	20379	OTHER NONGOVERNMENTAL PMT	413,389.60	350,100	370,100	365,743.62	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	
27	20385	PAYMENT TO COUNTY	76.79			0.00	
27	20386	PAYMENT TO CESA	2,237.00	1,500	1,950	1,950.00	1,500
27	20387	PAYMENT TO STATE	0.00		330	330.00	
27	203	PURCHASED SERVICES	1,414,712.62	1,220,931	1,481,836	1,466,462.89	1,485,921
27	20411	GENERAL SUPPLIES	30,707.65	95,901	98,051	83,135.67	48,310
27	20420	APPAREL	0.00			0.00	
27	20421	EQUIP\VEH ADD NOT DEPR	1,690.92	5,860	8,835	8,831.29	
27	20422	EQUIP\VEH REPL NOT DEPR	1,861.50			0.00	6,500
27	20435	STUDENT SOFTWARE	0.00			0.00	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20471	TEXTBOOKS	0.00			0.00	
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	34,260.07	101,761	106,886	91,966.96	54,810
27	20537	BUILDING RENTAL	0.00	3,900	3,900	3,250.00	6,735
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	0.00		9,000	8,747.31	10,000
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	
27	20563	EQUIP\VEH REPL INDIV DEPR	0.00	5,025	5,080	5,080.00	6,500
27	205	CAPITAL OBJECTS	0.00	8,925	17,980	17,077.31	23,235
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			0.00	
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27		SPECIAL EDUCATION FUND	2,132,937.67	2,126,282	2,616,493	2,509,099.84	2,564,103

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA PRESCHOOL ENTITLEMENT GRANT (931)

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	46,301.99	47,823	47,823	47,823.05	48,900
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	46,301.99	47,823	47,823	47,823.05	48,900
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	3,116.37	3,205	3,205	3,220.54	3,301
27	20218	RETIREMENT TRUST FUND CONTR	0.00			0.00	
27	20220	SOCIAL SECURITY	3,316.69	3,492	3,492	3,386.32	3,570
27	20230	LIFE INSURANCE	52.90	120	120	78.19	118
27	20241	IMPLICIT RATE SUBSIDY	0.00			0.00	
27	20243	DENTAL INSURANCE	1,359.60	1,360	1,360	1,359.60	1,377
27	20247	DEFINED CONTRIBUTION	2,500.00	2,500	2,500	2,500.00	2,500
27	20248	HEALTH INSURANCE	18,350.88	19,295	19,295	19,294.80	20,127
27	20249	HRA CONTRIBUTION	2,000.00	2,000	2,000	2,000.00	2,000
27	20251	LONG TERM DISABILITY INSURANCE	176.96	187	187	183.59	191
27	202	EMPLOYEE BENEFITS	30,873.40	32,159	32,159	32,023.04	33,184
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		1,500	0.00	
27	20375	SUB AIDE	0.00			0.00	
27	203	PURCHASED SERVICES	0.00		1,500	0.00	
27	20411	GENERAL SUPPLIES	0.00			0.00	
27	20480	NONSTUDENT SOFTWARE	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	77,175.39	79,982	81,482	79,846.09	82,084

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

			2017	2018	2018	2018	2019
			<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	432.00		350	361.50	1,200
27	20153	AIDE ADDL\OVTM SALARY	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	0.00			48.00	554
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	432.00		350	409.50	1,754
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	29.38		23	25.85	118
27	20220	SOCIAL SECURITY	33.06		27	31.46	128
27	20248	HEALTH INSURANCE	0.00			0.00	
27	202	EMPLOYEE BENEFITS	62.44		50	57.31	246
27	20312	PROFESSIONAL DEVELOPMENT	7,084.94	7,720	7,320	7,042.89	1,250
27	20319	CONTRACTED SERVICES	0.00			0.00	
27	20354	PRINTING AND BINDING	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	420.62	280	280	210.30	4,410
27	20386	PAYMENT TO CESA	0.00			280.00	2,340
27	203	PURCHASED SERVICES	7,505.56	8,000	7,600	7,533.19	8,000
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	8,000	8,000	8,000.00	10,000

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

TRANSITION IMPROVEMENT GRANT (970)

			2017	2018	2018	2018	2019
			<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	0.00		72	72.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	201	SALARIES	0.00		72	72.00	
27	20212	EMPLOYER RTM CONTRIBUTION	0.00		5	4.82	
27	20220	SOCIAL SECURITY	0.00		5	5.49	
27	202	EMPLOYEE BENEFITS	0.00		10	10.31	
27	20312	PROFESSIONAL DEVELOPMENT	125.00		199	199.43	
27	20372	SUB TEACHER MEETINGS/OTHER	1,191.78		491	490.73	
27	20386	PAYMENT TO CESA	0.00			0.00	
27	203	PURCHASED SERVICES	1,316.78		690	690.16	
27	20411	GENERAL SUPPLIES	110.00			0.00	
27	204	NON-CAPITAL OBJECTS	110.00			0.00	
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27		SPECIAL EDUCATION FUND	1,426.78		772	772.47	

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