

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

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	10110	TRANSFER FROM FUND 10	13,537,481.25	14,758,331	14,757,021	14,506,708.64	15,554,112
27	101	REVENUE	13,537,481.25	14,758,331	14,757,021	14,506,708.64	15,554,112
27	10246	SPECIAL ED TUITION INDIVIDUAL	0.00			2,000.00	
27	10247	SPEC TUITION PRIVATE AGENCY	0.00			29,194.00	
27	10273	COCURRIC PARTICIPATION FEE	0.00			0.00	
27	10291	GIFTS	0.00			0.00	
27	102	LOCAL SOURCE	0.00			31,194.00	
27	10316	TRANS OF STATE AID FR WI DIST	3,665.94			3,899.83	
27	10346	SPEC ED TUITION NON OPEN ENR	0.00			0.00	
27	10347	SPEC ED TUITION OPEN ENR	147,554.47			0.00	
27	10349	SERVICES TO OTHER WI DIST	133,176.00	93,811	93,811	139,890.00	175,293
27	10390	OTHER REVENUE FR WI DIST	20,514.00	19,968	19,968	19,968.00	19,968
27	103	INTERDISTRICTS WITHIN WI	304,910.41	113,779	113,779	163,757.83	195,261
27	10516	TRANS OF SPEC ED AID FR CESA	4,091.00			0.00	
27	10517	TRANS OF FED AID FR CESA	5,244.04			1,426.78	
27	10590	OTHER CESA REVENUE	0.00			0.00	
27	105	INTERMEDIATE SOURCE	9,335.04			1,426.78	
27	10611	SPECIAL ED AID	4,578,931.00	4,819,014	4,819,014	4,764,841.00	5,116,592
27	10642	STATE TUITION FUND 27	0.00			0.00	
27	10697	SPED TRANSITION GRANT	0.00			0.00	
27	106	STATE SOURCE	4,578,931.00	4,819,014	4,819,014	4,764,841.00	5,116,592
27	10730	FED SPECIAL PROJ AID	2,037,112.01	2,149,857	2,164,432	2,218,113.06	2,214,264
27	10780	FED AID THRU STATE AGENCIES	135,564.29	380,000	380,000	525,444.59	290,000
27	107	FEDERAL SOURCE	2,172,676.30	2,529,857	2,544,432	2,743,557.65	2,504,264
27	10971	REFUND PRIOR YR RECEIPT	0.00			494.43	
27	109	OTHER REVENUE	0.00			494.43	
27		SPECIAL EDUCATION FUND	20,603,334.00	22,220,981	22,234,246	22,211,980.33	23,370,229

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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

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	8,813,510.25	9,255,440	9,255,587	9,236,946.29	9,831,969
27	20112	MANAGEMENT SALARY	102,678.94	114,872	114,872	125,440.65	114,091
27	20113	TECHNICAL\OTHER PROF SALARY	42,079.20	42,080	42,080	42,079.20	42,080
27	20115	CLERICAL CLASSIFIED SALARY	75,294.85	74,396	74,396	74,216.23	75,962
27	20117	AIDE CLASSIFIED SALARY	2,268,463.05	2,954,697	2,954,697	2,872,986.93	3,024,032
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	3,384.00	576	576	204.00	3,000
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	14,292.28	15,611	15,611	15,609.44	15,611
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	41,465.35	22,972	23,397	20,663.01	33,964
27	20151	CLERICAL ADDL\OVTM SALARY	1,064.85			0.00	
27	20153	AIDE ADDL\OVTM SALARY	11,974.25	8,903	8,903	23,383.42	8,061
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	496.80			24.00	
27	20174	SUB CLERICAL SALARY	0.00			0.00	
27	20175	SUB AIDE SALARY	83.79			0.00	
27	20179	INTERFACULTY SUBS	72.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	5,460.57	5,478	5,478	7,637.00	6,800
27	20189	OTHER COMPENSATION	481.80			0.00	
27	201	SALARIES	11,380,801.98	12,495,025	12,495,597	12,419,190.17	13,155,570
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	741,701.17	846,796	846,826	817,102.57	866,798
27	20218	RETIREMENT TRUST FUND CONTR	1,506,840.09	1,346,411	1,346,411	1,455,812.28	1,489,134
27	20220	SOCIAL SECURITY	820,669.76	912,148	912,193	896,518.29	960,369
27	20230	LIFE INSURANCE	22,451.73	30,537	30,537	19,430.27	26,691
27	20241	IMPLICIT RATE SUBSIDY	-234,869.33	(221,601)	(221,601)	-294,347.93	(321,842)
27	20243	DENTAL INSURANCE	260,825.39	299,607	299,607	294,397.33	309,901
27	20247	DEFINED CONTRIBUTION	347,895.52	435,719	435,719	436,329.15	456,739
27	20248	HEALTH INSURANCE	2,957,251.59	3,413,171	3,413,171	3,364,979.85	3,746,400
27	20249	HRA CONTRIBUTION	392,266.21	404,010	404,010	421,531.60	425,872
27	20251	LONG TERM DISABILITY INSURANCE	44,484.25	46,952	46,952	45,382.87	50,025
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	20294	MISC EMPLOYEE BENEFITS	0.00			1,815.37	
27	202	EMPLOYEE BENEFITS	6,859,516.38	7,513,750	7,513,825	7,458,951.65	8,010,087
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	STAFF DEVELOPMENT\INSERVICE	16,634.66	7,500	14,575	16,108.95	23,764
27	20319	CONTRACTED SERVICES	102,795.24	27,755	29,530	59,422.32	39,250
27	20324	REPAIR	476.81	1,000	1,000	504.00	1,000
27	20341	PUPIL TRANSPORTATION	805,631.36	811,000	811,000	943,244.13	836,750
27	20342	EMPLOYEE TRAVEL	24,832.49	23,480	23,480	25,391.81	22,240
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	0.00		1,575	1,572.00	2,000
27	20363	AIDE ADDL TIME	2,315.20	2,900	2,900	2,715.03	1,137
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	

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

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20369	TEACHER ADDL TIME	257.04		2,960	4,404.36	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20371	SUB TEACHER CONTRACTUAL	111,282.01	109,900	109,900	104,660.54	107,042
27	20372	SUB TEACHER MEETINGS/OTHER	12,587.88	4,200	4,625	4,065.99	1,680
27	20375	SUB AIDE	486,269.83	534,184	534,202	452,887.33	476,000
27	20378	SUB TEACHER LONG TERM	201,449.06	157,440	157,440	150,861.31	149,226
27	20379	OTHER NONGOVERNMENTAL PMT	426,140.75	350,000	350,100	413,389.60	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	17,426.70	14,000	14,000	19,509.06	14,000
27	20385	PAYMENT TO COUNTY	0.00			76.79	
27	20386	PAYMENT TO CESA	3,233.00	17,700	17,700	18,637.00	24,900
27	20387	PAYMENT TO STATE	459.40	500	500	0.00	
27	203	PURCHASED SERVICES	2,211,791.43	2,061,559	2,075,487	2,217,450.22	2,049,089
27	20411	GENERAL SUPPLIES	63,897.48	73,946	72,636	54,965.27	132,954
27	20421	EQUIP\VEH ADD NOT DEPR	2,500.00	10,000	10,000	1,690.92	5,860
27	20422	EQUIP\VEH REPL NOT DEPR	0.00			1,861.50	
27	20433	STUDENT NEWSPAPERS\MAGAZINES	1,750.92	1,343	1,343	1,270.88	879
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20451	RESALE EXPENSE	0.00			0.00	
27	20471	TEXTBOOKS	1,214.88	1,340	1,340	3,541.64	
27	20472	WORKBOOKS	344.00	1,044	1,044	1,250.50	1,343
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	1,455.69			0.00	
27	204	NON-CAPITAL OBJECTS	71,162.97	87,673	86,363	64,580.71	141,036
27	20537	BUILDING RENTAL	5,625.00			0.00	3,900
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	12,661.00			0.00	
27	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	
27	20563	EQUIP\VEH REPL INDIV DEPR	0.00	12,000	12,000	0.00	5,025
27	205	CAPITAL OBJECTS	18,286.00	12,000	12,000	0.00	8,925
27	20936	TRANSIT OF SPEC ED AID	60,791.61	50,324	50,324	50,324.03	4,972
27	20942	EMPLOYEE DUES\FEES	500.00	650	650	350.00	550
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	483.63			1,133.55	
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	61,775.24	50,974	50,974	51,807.58	5,522
27		SPECIAL EDUCATION FUND	20,603,334.00	22,220,981	22,234,246	22,211,980.33	23,370,229

FUND 27

SPECIAL EDUCATION FUND

EXPENDITURE DETAIL

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SPECIAL EDUCATION

Special Education and Student Services programming in the ECASD has one goal – to prepare ALL children for post-secondary success. Programming for academics and behavior is based on a multi-level system of support called “Response to Intervention” to provide the structure to increase success for all students. This system provides early identification of students that may have academic and/or behavioral needs. It may be that they are struggling OR that they need to be accelerated.

Culturally relevant instruction/practices are central to an effective system and are evident within each of the three essential elements of this multi-level system of support consisting of high quality instruction, balanced assessment, and collaboration. Successful implementation of this system is based upon the following 7 principles:

- It’s for ALL children/students and ALL educators
- It must support and provide value to effective practices
- Success lies within the classroom through collaboration
- It applies to both academics and behavior
- It supports and provides value to the use of multiple assessments to inform instructional practices
- It is something you do and not buy
- It emerges from and supports research and evidence based practice

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.

OPEN ENROLLMENT

This cost center is used to record expenses of Eau Claire special education students who attend other school districts under the State’s School Choice program. The amount charged per student is determined by the state legislature based on an average statewide per pupil cost. Monies for students attending Eau Claire Schools from other school districts are recorded in a revenue account.

SPECIAL EDUCATION/STUDENT SERVICES

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, homebound instruction, Speech/Language, vision impaired, cross categorical, special education teacher assistants, special education substitute teachers, adaptive special education, student age parents, occupational therapy, physical therapy, school social workers, school psychologists, guidance counselors, nurses, special education transportation, and direction of special education.

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.

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
SPECIAL EDUCATION SCHOOL SITE ACCOUNTS

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20319	CONTRACTED SERVICES	6,803.70	11,105	11,105	5,903.82	12,250
27	20341	PUPIL TRANSPORTATION	1,987.63	1,400	1,400	1,741.10	2,000
27	203	PURCHASED SERVICES	8,791.33	12,505	12,505	7,644.92	14,250
27	20411	GENERAL SUPPLIES	21,982.91	31,396	30,086	24,132.96	36,953
27	20421	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27	20433	STUDENT NEWSPAPERS\MAGAZINES	1,750.92	1,343	1,343	1,270.88	879
27	20471	TEXTBOOKS	639.58	1,340	1,340	3,541.64	
27	20472	WORKBOOKS	344.00	1,044	1,044	1,250.50	1,343
27	204	NON-CAPITAL OBJECTS	24,717.41	35,123	33,813	30,195.98	39,175
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	33,508.74	47,628	46,318	37,840.90	53,425

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

MCKINLEY SPECIAL EDUCATION

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	158,937.21	167,561	167,561	168,086.13	173,585
27	20139	TEACHER OTHER SALARY	2,469.14			0.00	
27	20153	AIDE ADDL\OVTM SALARY	1,521.64	406	406	1,646.18	
27	201	SALARIES	162,927.99	167,967	167,967	169,732.31	173,585
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	10,550.39	11,259	11,259	11,097.59	11,298
27	20220	SOCIAL SECURITY	11,748.81	12,263	12,263	12,344.85	12,673
27	20230	LIFE INSURANCE	510.77	489	489	527.42	422
27	20243	DENTAL INSURANCE	2,304.60	2,691	2,691	2,803.60	2,827
27	20248	HEALTH INSURANCE	37,721.27	30,397	30,397	31,629.78	33,517
27	20249	HRA CONTRIBUTION	4,699.98	3,700	3,700	3,700.01	3,900
27	20251	LONG TERM DISABILITY INSURANCE	627.63	654	654	642.49	679
27	202	EMPLOYEE BENEFITS	68,163.45	61,453	61,453	62,745.74	65,316
27	20341	PUPIL TRANSPORTATION	0.00			0.00	
27	203	PURCHASED SERVICES	0.00			0.00	
27		SPECIAL EDUCATION FUND	231,091.44	229,420	229,420	232,478.05	238,901

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

SPECIAL EDUCATION/STUDENT SERVICES

			2016	2017	2017		
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	2017	2018
				<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	8,228,038.28	8,549,088	8,549,088	8,604,567.78	9,138,990
27	20112	MANAGEMENT SALARY	102,678.94	114,872	114,872	125,440.65	114,091
27	20113	TECHNICAL\OTHER PROF SALARY	10,519.80	10,520	10,520	10,519.80	10,520
27	20115	CLERICAL CLASSIFIED SALARY	71,845.00	74,396	74,396	74,216.23	75,962
27	20117	AIDE CLASSIFIED SALARY	2,258,683.36	2,954,697	2,954,697	2,872,986.93	3,024,032
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	14,292.28	15,611	15,611	15,609.44	15,611
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	21,913.17			1,343.94	
27	20151	CLERICAL ADDL\OVTM SALARY	1,064.85			0.00	
27	20153	AIDE ADDL\OVTM SALARY	6,216.66	6,525	6,525	10,830.31	8,061
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	496.80			0.00	
27	20175	SUB AIDE SALARY	83.79			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20189	OTHER COMPENSATION	481.80			0.00	
27	201	SALARIES	10,716,314.73	11,725,709	11,725,709	11,715,515.08	12,387,267
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	705,077.91	795,466	795,466	771,993.96	817,084
27	20220	SOCIAL SECURITY	773,367.29	855,984	855,984	845,766.92	904,280
27	20230	LIFE INSURANCE	21,192.24	29,201	29,201	18,234.55	25,298
27	20243	DENTAL INSURANCE	248,544.15	287,737	287,737	282,692.21	296,535
27	20247	DEFINED CONTRIBUTION	334,263.96	411,969	411,969	417,269.16	435,489
27	20248	HEALTH INSURANCE	2,803,631.39	3,251,180	3,251,180	3,225,739.70	3,578,197
27	20249	HRA CONTRIBUTION	372,566.23	384,810	384,810	406,074.00	406,472
27	20251	LONG TERM DISABILITY INSURANCE	41,903.56	44,152	44,152	42,944.09	47,278
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	20294	MISC EMPLOYEE BENEFITS	0.00			1,815.37	
27	202	EMPLOYEE BENEFITS	5,300,546.73	6,060,499	6,060,499	6,012,529.96	6,510,633
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	STAFF DEVELOPMENT\INSERVICE	2,300.17	1,500	1,500	110.00	
27	20319	CONTRACTED SERVICES	82,326.54			37,383.50	
27	20341	PUPIL TRANSPORTATION	0.00			0.00	
27	20342	EMPLOYEE TRAVEL	24,624.26	23,200	23,200	25,302.39	22,040
27	20351	ADVERTISING	0.00			0.00	
27	20363	AIDE ADDL TIME	961.95			0.00	
27	20369	TEACHER ADDL TIME	257.04			0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20371	SUB TEACHER CONTRACTUAL	111,282.01	109,900	109,900	104,660.54	107,042
27	20372	SUB TEACHER MEETINGS\OTHER	6,119.73			280.40	
27	20375	SUB AIDE	486,269.83	493,246	493,246	431,988.64	475,000

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

SPECIAL EDUCATION/STUDENT SERVICES

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20378	SUB TEACHER LONG TERM	201,449.06	157,440	157,440	132,310.01	149,226
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	17,426.70	14,000	14,000	19,509.06	14,000
27	20386	PAYMENT TO CESA	300.00	16,200	16,200	16,400.00	23,400
27	203	PURCHASED SERVICES	933,317.29	815,486	815,486	767,944.54	790,708
27	20411	GENERAL SUPPLIES	2,520.60			0.00	
27	20451	RESALE EXPENSE	0.00			0.00	
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	1,008.75			0.00	
27	204	NON-CAPITAL OBJECTS	3,529.35			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	60,791.61	50,324	50,324	50,324.03	4,972
27	20942	EMPLOYEE DUES\FEES	500.00	550	550	350.00	550
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	483.63			1,133.55	
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	61,775.24	50,874	50,874	51,807.58	5,522
27		SPECIAL EDUCATION FUND	17,015,483.34	18,652,568	18,652,568	18,547,797.16	19,694,130

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
EXTENDED SCHOOL YEAR

			2016	2017	2017	2017	2018
			<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	243.24			0.00	
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	10,898.29	13,133	13,133	12,767.47	14,894
27	20153	AIDE ADDL\OVTM SALARY	1,621.24	522	522	2,565.23	
27	201	SALARIES	12,762.77	13,655	13,655	15,332.70	14,894
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	837.07	941	941	1,011.95	999
27	20220	SOCIAL SECURITY	974.68	997	997	1,160.41	1,088
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	1,811.75	1,938	1,938	2,172.36	2,087
27	20341	PUPIL TRANSPORTATION	6,324.99	7,000	7,000	4,436.38	1,200
27	20342	EMPLOYEE TRAVEL	208.23	280	280	89.42	200
27	203	PURCHASED SERVICES	6,533.22	7,280	7,280	4,525.80	1,400
27	20411	GENERAL SUPPLIES	207.93	150	150	14.66	100
27	204	NON-CAPITAL OBJECTS	207.93	150	150	14.66	100
27		SPECIAL EDUCATION FUND	21,315.67	23,023	23,023	22,045.52	18,481

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
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			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20319	CONTRACTED SERVICES	10,350.00	13,800	13,800	13,800.00	13,800
27	203	PURCHASED SERVICES	10,350.00	13,800	13,800	13,800.00	13,800
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27		SPECIAL EDUCATION FUND	10,350.00	13,800	13,800	13,800.00	13,800

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

OTHER POST EMPLOYMENT BENEFITS (27)

			2016	2017	2017	2017	2018
			<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	1,479,898.78	1,322,322	1,322,322	1,427,001.63	1,450,779
27	20241	IMPLICIT RATE SUBSIDY	-230,670.02	(217,637)	(217,637)	-288,522.77	(313,551)
27	202	EMPLOYEE BENEFITS	1,249,228.76	1,104,685	1,104,685	1,138,478.86	1,137,228
27		SPECIAL EDUCATION FUND	1,249,228.76	1,104,685	1,104,685	1,138,478.86	1,137,228

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FUND 27

SPECIAL EDUCATION FUND

FEDERAL PROGRAMS

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

			2016	2017	2017		
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	2017	2018
				<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	426,534.76	538,791	538,938	464,292.38	519,394
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	3,449.85			0.00	
27	20117	AIDE CLASSIFIED SALARY	9,536.45			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	3,384.00	576	576	204.00	3,000
27	20136	TEACHER DEPART CHAIR SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	6,184.75	9,839	10,264	6,551.60	19,070
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	2,614.71	1,450	1,450	8,341.70	
27	20172	SUB TEACHER MEETINGS\OTHER	0.00			24.00	
27	20174	SUB CLERICAL SALARY	0.00			0.00	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	72.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	5,460.57	5,478	5,478	7,637.00	6,800
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	488,796.49	587,694	588,266	518,610.08	579,824
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	25,235.80	39,130	39,160	32,999.07	37,417
27	20218	RETIREMENT TRUST FUND CONTR	26,941.31	24,089	24,089	28,810.65	38,355
27	20220	SOCIAL SECURITY	34,578.98	42,904	42,949	37,246.11	42,328
27	20230	LIFE INSURANCE	748.72	847	847	668.30	971
27	20241	IMPLICIT RATE SUBSIDY	-4,199.31	(3,964)	(3,964)	-5,825.16	(8,291)
27	20243	DENTAL INSURANCE	9,976.64	9,179	9,179	8,901.52	10,539
27	20247	DEFINED CONTRIBUTION	13,631.56	23,750	23,750	19,059.99	21,250
27	20248	HEALTH INSURANCE	115,898.93	131,594	131,594	107,610.37	134,686
27	20249	HRA CONTRIBUTION	15,000.00	15,500	15,500	11,757.59	15,500
27	20251	LONG TERM DISABILITY INSURANCE	1,953.06	2,146	2,146	1,796.29	2,068
27	202	EMPLOYEE BENEFITS	239,765.69	285,175	285,250	243,024.73	294,823
27	20302	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	STAFF DEVELOPMENT\INSERVICE	14,334.49	6,000	13,075	15,998.95	23,764
27	20319	CONTRACTED SERVICES	3,315.00	2,850	4,625	2,335.00	13,200
27	20324	REPAIR	476.81	1,000	1,000	504.00	1,000
27	20341	PUPIL TRANSPORTATION	797,318.74	802,600	802,600	937,066.65	833,550
27	20342	EMPLOYEE TRAVEL	0.00			0.00	
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	0.00		1,575	1,572.00	2,000
27	20363	AIDE ADDL TIME	1,353.25	2,900	2,900	2,715.03	1,137
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	0.00		2,960	4,404.36	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	6,468.15	4,200	4,625	3,785.59	1,680
27	20375	SUB AIDE	0.00	40,938	40,956	20,898.69	1,000
27	20378	SUB TEACHER LONG TERM	0.00			18,551.30	
27	20379	OTHER NONGOVERNMENTAL PMT	426,140.75	350,000	350,100	413,389.60	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	
27	20385	PAYMENT TO COUNTY	0.00			76.79	
27	20386	PAYMENT TO CESA	2,933.00	1,500	1,500	2,237.00	1,500

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

			2016	2017	2017	2017	2018
			<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	459.40	500	500	0.00	
27	203	PURCHASED SERVICES	1,252,799.59	1,212,488	1,226,416	1,423,534.96	1,228,931
27	20411	GENERAL SUPPLIES	39,186.04	42,400	42,400	30,817.65	95,901
27	20421	EQUIP\VEH ADD NOT DEPR	2,500.00	10,000	10,000	1,690.92	5,860
27	20422	EQUIP\VEH REPL NOT DEPR	0.00			1,861.50	
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20471	TEXTBOOKS	575.30			0.00	
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	446.94			0.00	
27	204	NON-CAPITAL OBJECTS	42,708.28	52,400	52,400	34,370.07	101,761
27	20537	BUILDING RENTAL	5,625.00			0.00	3,900
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	12,661.00			0.00	
27	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	
27	20563	EQUIP\VEH REPL INDIV DEPR	0.00	12,000	12,000	0.00	5,025
27	205	CAPITAL OBJECTS	18,286.00	12,000	12,000	0.00	8,925
27	20942	EMPLOYEE DUES\FEES	0.00	100	100	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	100	100	0.00	
27		SPECIAL EDUCATION FUND	2,042,356.05	2,149,857	2,164,432	2,219,539.84	2,214,264

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	384,021.82	492,636	492,636	417,990.39	471,571
27	20113	TECHNICAL\OTHER PROF SALARY	31,559.40	31,560	31,560	31,559.40	31,560
27	20115	CLERICAL CLASSIFIED SALARY	3,449.85			0.00	
27	20117	AIDE CLASSIFIED SALARY	9,536.45			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	3,384.00	576	576	204.00	3,000
27	20139	TEACHER OTHER SALARY	6,040.75	9,839	9,839	6,119.60	19,070
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
27	20153	AIDE ADDL\OVTM SALARY	2,614.71	1,450	1,450	8,341.70	
27	20172	SUB TEACHER MEETINGS\OTHER	0.00			24.00	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	5,460.57	5,478	5,478	7,637.00	6,800
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	446,067.55	541,539	541,539	471,876.09	532,001
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	22,386.19	35,945	35,945	29,853.32	34,212
27	20218	RETIREMENT TRUST FUND CONTR	26,941.31	24,089	24,089	28,810.65	38,355
27	20220	SOCIAL SECURITY	31,523.83	39,534	39,534	33,896.36	38,836
27	20230	LIFE INSURANCE	699.18	708	708	615.40	851
27	20241	IMPLICIT RATE SUBSIDY	-4,199.31	(3,964)	(3,964)	-5,825.16	(8,291)
27	20243	DENTAL INSURANCE	8,681.84	7,819	7,819	7,541.92	9,179
27	20247	DEFINED CONTRIBUTION	11,131.56	21,250	21,250	16,559.99	18,750
27	20248	HEALTH INSURANCE	98,545.73	113,243	113,243	89,259.49	115,391
27	20249	HRA CONTRIBUTION	13,000.00	13,500	13,500	9,757.59	13,500
27	20251	LONG TERM DISABILITY INSURANCE	1,779.94	1,965	1,965	1,619.33	1,881
27	202	EMPLOYEE BENEFITS	210,490.27	254,089	254,089	212,088.89	262,664
27	20302	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	STAFF DEVELOPMENT\INSERVICE	8,460.74	6,000	6,000	8,789.01	16,044
27	20319	CONTRACTED SERVICES	3,315.00	2,850	4,625	2,335.00	13,200
27	20324	REPAIR	476.81	1,000	1,000	504.00	1,000
27	20341	PUPIL TRANSPORTATION	797,318.74	802,600	802,600	937,066.65	833,550
27	20342	EMPLOYEE TRAVEL	0.00			0.00	
27	20351	ADVERTISING	0.00			0.00	
27	20354	PRINTING AND BINDING	0.00		1,575	1,572.00	2,000
27	20363	AIDE ADDL TIME	1,353.25	2,900	2,900	2,715.03	1,137
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	0.00		2,960	4,404.36	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	1,251.90	4,200	4,200	2,173.19	1,400
27	20375	SUB AIDE	0.00	40,938	40,956	20,898.69	1,000
27	20378	SUB TEACHER LONG TERM	0.00			18,551.30	
27	20379	OTHER NONGOVERNMENTAL PMT	426,140.75	350,000	350,100	413,389.60	350,100
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	0.00			0.00	
27	20385	PAYMENT TO COUNTY	0.00			76.79	
27	20386	PAYMENT TO CESA	2,205.00	1,500	1,500	2,237.00	1,500
27	20387	PAYMENT TO STATE	459.40	500	500	0.00	
27	203	PURCHASED SERVICES	1,240,981.59	1,212,488	1,218,916	1,414,712.62	1,220,931
27	20411	GENERAL SUPPLIES	38,185.82	42,400	42,400	30,707.65	95,901
27	20421	EQUIP\VEH ADD NOT DEPR	2,500.00	10,000	10,000	1,690.92	5,860

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

IDEA FLOW THROUGH GRANT (930)

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20422	EQUIP\VEH REPL NOT DEPR	0.00			1,861.50	
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20471	TEXTBOOKS	575.30			0.00	
27	20480	NONSTUDENT SOFTWARE	0.00			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	446.94			0.00	
27	204	NON-CAPITAL OBJECTS	41,708.06	52,400	52,400	34,260.07	101,761
27	20537	BUILDING RENTAL	5,625.00			0.00	3,900
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	12,661.00			0.00	
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	
27	20563	EQUIP\VEH REPL INDIV DEPR	0.00	12,000	12,000	0.00	5,025
27	205	CAPITAL OBJECTS	18,286.00	12,000	12,000	0.00	8,925
27	20942	EMPLOYEE DUES\FEES	0.00	100	100	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	100	100	0.00	
27		SPECIAL EDUCATION FUND	1,957,533.47	2,072,616	2,079,044	2,132,937.67	2,126,282

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
IDEA PRESCHOOL ENTITLEMENT GRANT (931)

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	20111	TEACHER SALARY	42,512.94	46,155	46,302	46,301.99	47,823
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	42,512.94	46,155	46,302	46,301.99	47,823
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	2,835.15	3,185	3,185	3,116.37	3,205
27	20218	RETIREMENT TRUST FUND CONTR	0.00			0.00	
27	20220	SOCIAL SECURITY	3,038.60	3,370	3,370	3,316.69	3,492
27	20230	LIFE INSURANCE	49.54	139	139	52.90	120
27	20241	IMPLICIT RATE SUBSIDY	0.00			0.00	
27	20243	DENTAL INSURANCE	1,294.80	1,360	1,360	1,359.60	1,360
27	20247	DEFINED CONTRIBUTION	2,500.00	2,500	2,500	2,500.00	2,500
27	20248	HEALTH INSURANCE	17,353.20	18,351	18,351	18,350.88	19,295
27	20249	HRA CONTRIBUTION	2,000.00	2,000	2,000	2,000.00	2,000
27	20251	LONG TERM DISABILITY INSURANCE	173.12	181	181	176.96	187
27	202	EMPLOYEE BENEFITS	29,244.41	31,086	31,086	30,873.40	32,159
27	20302	SUB TEACHER MEETINGS\OTHER	0.00			0.00	
27	20305	SUB AIDE	0.00			0.00	
27	20312	STAFF DEVELOPMENT\INSERVICE	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	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	71,757.35	77,241	77,388	77,175.39	79,982

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

			2016	2017	2017	2017	2018
			<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		425	432.00	
27	20153	AIDE ADDL\OVTM SALARY	0.00			0.00	
27	20172	SUB TEACHER MEETINGS\OTHER	0.00			0.00	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	48.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	0.00			0.00	
27	201	SALARIES	48.00		425	432.00	
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	3.26		30	29.38	
27	20220	SOCIAL SECURITY	3.68		45	33.06	
27	20248	HEALTH INSURANCE	0.00			0.00	
27	202	EMPLOYEE BENEFITS	6.94		75	62.44	
27	20312	STAFF DEVELOPMENT\INSERVICE	5,563.75		7,075	7,084.94	7,720
27	20319	CONTRACTED SERVICES	0.00			0.00	
27	20354	PRINTING AND BINDING	0.00			0.00	
27	20372	SUB TEACHER MEETINGS/OTHER	2,156.05		425	420.62	280
27	203	PURCHASED SERVICES	7,719.80		7,500	7,505.56	8,000
27	20411	GENERAL SUPPLIES	46.45			0.00	
27	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
27	204	NON-CAPITAL OBJECTS	46.45			0.00	
27		SPECIAL EDUCATION FUND	7,821.19		8,000	8,000.00	8,000

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

TRANSITION IMPROVEMENT GRANT (970)

			2016	2017	2017	2017	2018
			<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	144.00			0.00	
27	20179	INTERFACULTY SUBS	24.00			0.00	
27	201	SALARIES	168.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	11.20			0.00	
27	20220	SOCIAL SECURITY	12.87			0.00	
27	202	EMPLOYEE BENEFITS	24.07			0.00	
27	20312	STAFF DEVELOPMENT\INSERVICE	310.00			125.00	
27	20372	SUB TEACHER MEETINGS/OTHER	3,060.20			1,191.78	
27	20386	PAYMENT TO CESA	728.00			0.00	
27	203	PURCHASED SERVICES	4,098.20			1,316.78	
27	20411	GENERAL SUPPLIES	953.77			110.00	
27	204	NON-CAPITAL OBJECTS	953.77			110.00	
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27		SPECIAL EDUCATION FUND	5,244.04			1,426.78	

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