



Fund 27

Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services to other districts as a result of being a host district for a special education cooperative program.



Fund 27

Special Education Fund Revenue Summary

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

			2022	2023	2023	2023	2024
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
27	10110	TRANSFER FROM FUND 10	17,266,749.88	17,360,075	17,979,164	17,933,990.90	19,223,555
27	101	REVENUE	17,266,749.88	17,360,075	17,979,164	17,933,990.90	19,223,555
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	6,144.02	6,374	6,374	6,615.49	
27	10346	SPEC ED TUITION NON OPEN ENR	0.00			0.00	
27	10347	SPEC ED TUITION OPEN ENR	128,375.00	105,856	105,856	105,856.00	106,075
27	10349	SERVICES TO OTHER WI DIST	156,040.95	139,751	139,751	139,751.59	178,616
27	10390	OTHER REVENUE FR WI DIST	21,522.96	24,492	24,492	24,491.52	24,049
27	103	INTERDISTRICTS WITHIN WI	312,082.93	276,473	276,473	276,714.60	308,740
27	10516	TRANS OF SPEC ED AID FR CESA	0.00			0.00	
27	10517	TRANS OF FED AID FR CESA	0.00			0.00	
27	10590	OTHER CESA REVENUE	0.00			0.00	
27	105	INTERMEDIATE SOURCE	0.00			0.00	
27	10611	SPECIAL ED AID	6,566,305.00	7,151,763	7,151,763	7,567,302.78	8,628,895
27	10630	STATE SPECIAL PROJ GRANTS	63,280.23	88,000	88,000	86,902.55	
27	10642	STATE TUITION FUND 27	108,360.00	100,000	100,000	72,679.00	70,000
27	10697	SPED TRANSITION GRANT	50,690.53	44,000	56,525	55,413.78	58,910
27	106	STATE SOURCE	6,788,635.76	7,383,763	7,396,288	7,782,298.11	8,757,805
27	10730	FED SPECIAL PROJ AID	3,067,518.51	2,710,695	2,145,006	2,076,161.54	2,363,105
27	10780	FED AID THRU STATE AGENCIES	301,954.32	300,000	300,000	397,438.25	350,000
27	107	FEDERAL SOURCE	3,369,472.83	3,010,695	2,445,006	2,473,599.79	2,713,105
27	10878	PROCEEDS FR CAPITAL LEASE	503,901.30			0.00	
27	108	OTHER SOURCES	503,901.30			0.00	
27	10971	REFUND PRIOR YR RECEIPT	48.34			176.95	
27	109	OTHER REVENUE	48.34			176.95	
27		SPECIAL EDUCATION FUND	28,240,891.04	28,031,006	28,096,931	28,466,780.35	31,003,205



Fund 27

Special Education Fund Expenditure Summary

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

			2022	2023	2023	2023	2024
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20111	TEACHER SALARY	10,440,010.36	10,978,495	11,023,488	11,227,299.44	12,753,025
27	20112	MANAGEMENT SALARY	144,071.90	240,202	240,202	240,202.02	257,019
27	20113	TECHNICAL\OTHER PROF SALARY	48,267.00	130,569	130,569	125,527.54	140,307
27	20114	EXECUTIVE ASSISTANT SALARY	53,687.19	60,050	60,050	32,329.98	
27	20115	CLERICAL CLASSIFIED SALARY	0.00			38,251.95	100,485
27	20117	AIDE CLASSIFIED SALARY	4,607,122.05	5,731,872	5,731,872	5,697,593.90	6,364,704
27	20119	CUST\MAINT SALARY	0.00			0.00	
27	20123	INTERN SALARIES	0.00			0.00	
27	20131	TEACHER CURRIC WRITNG SALARY	7,505.10	3,397	10,000	8,120.47	688
27	20133	TEACHER COCURRICULAR SALARY	0.00			0.00	
27	20136	TEACHER DEPART CHAIR SALARY	15,609.65	18,575	18,575	18,872.75	18,575
27	20137	TEACHER SPEC ED IEP SALARY	0.00			0.00	
27	20139	TEACHER OTHER SALARY	35,448.03	61,835	67,015	34,579.11	1,750
27	20150	EXEC ASST ADDL\OVTM SALARY	3,758.12			307.55	
27	20151	CLERICAL ADDL\OVTM SALARY	0.00			392.61	
27	20153	AIDE ADDL\OVTM SALARY	8,576.79	45,838	47,798	32,893.75	29,650
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			246.00	
27	20174	SUB CLERICAL SALARY	0.00			0.00	
27	20175	SUB AIDE SALARY	0.00			0.00	
27	20179	INTERFACULTY SUBS	0.00			0.00	
27	20181	TEMP\SEASONAL\STUDENT SALARY	3,222.52			0.00	
27	20189	OTHER COMPENSATION	0.00			0.00	
27	201	SALARIES	15,367,278.71	17,270,833	17,329,569	17,456,617.07	19,666,203
27	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
27	20212	EMPLOYER RTM CONTRIBUTION	1,002,629.66	1,136,569	1,139,172	1,150,875.33	1,515,986
27	20218	RETIREMENT TRUST FUND CONTR	1,506,080.00	1,396,166	1,386,974	898,749.00	825,575
27	20219	DEFINED CONTRIBUTION	643,984.10	756,855	754,555	779,774.75	867,490
27	20220	SOCIAL SECURITY	1,110,918.96	1,259,090	1,261,690	1,276,708.45	1,434,519
27	20230	LIFE INSURANCE	23,777.58	31,474	31,405	25,213.39	36,323
27	20241	IMPLICIT RATE SUBSIDY	-300,683.00	(179,123)	(174,815)	0.00	
27	20243	DENTAL INSURANCE	284,585.77	335,161	334,876	279,811.61	372,771
27	20247	DEFINED CONTRIBUTION	0.00			0.00	
27	20248	HEALTH INSURANCE	4,929,423.76	3,816,863	3,816,645	3,882,638.96	4,256,565
27	20249	HRA CONTRIBUTION	420,279.17	354,206	354,248	353,311.00	357,716
27	20251	LONG TERM DISABILITY INSURANCE	54,937.53	61,837	61,753	62,747.82	74,253
27	20292	ANNUITY PAYMENTS	0.00			0.00	
27	202	EMPLOYEE BENEFITS	9,675,933.53	8,969,098	8,966,503	8,709,830.31	9,741,198
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	12,572.92	41,130	37,040	37,033.90	1,169
27	20319	CONTRACTED SERVICES	50,682.88	20,300	20,300	16,457.96	22,096
27	20324	REPAIR	1,573.16	500	866	866.15	660
27	20326	SITE RENTAL	135.00			0.00	
27	20327	CONSTRUCTION SERVICES	338,432.70			0.00	

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

			2022	2023	2023	2023	2024
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20328	BUILDING RENTAL	0.00	44,000		50.00	
27	20341	PUPIL TRANSPORTATION	1,137,740.80	1,008,975	1,156,734	1,155,715.72	1,066,625
27	20342	EMPLOYEE TRAVEL	23,749.73	34,634	40,724	37,979.23	31,624
27	20343	CONTRACTED SERVICE TRAVEL	222.07			331.68	
27	20351	ADVERTISING	5,510.74		995	993.25	
27	20354	PRINTING AND BINDING	0.00		1,325	1,311.24	
27	20360	TECHNOLOGY AND SOFTWARE SERV	3,631.31	3,450	1,325	1,403.22	
27	20363	AIDE ADDL TIME	0.00			0.00	
27	20365	SOFTWARE MAINTENANCE	0.00			0.00	
27	20369	TEACHER ADDL TIME	0.00			0.00	
27	20370	NONGOVERNMENTAL PAYMENT	0.00			0.00	
27	20371	SUB TEACHER SHORT TERM	95,744.30	75,000	75,000	124,892.80	75,000
27	20372	SUB TEACHER MEETINGS/OTHER	3,670.40	1,218	2,962	7,117.60	5,696
27	20375	SUB AIDE	346,804.82	87,561	81,512	363,492.11	89,622
27	20378	SUB TEACHER LONG TERM	195,909.69	70,000	70,000	209,191.60	70,000
27	20379	OTHER NONGOVERNMENTAL PMT	167,836.37	167,285	57,220	89,103.90	50,500
27	20382	PAYMENT TO WIS SCHOOL DISTRICT	142,417.00	23,000	23,000	22,488.37	25,568
27	20384	PAYMENT TO NONWIS SCH DISTRICT	0.00			0.00	
27	20385	PAYMENT TO COUNTY	0.00			0.00	
27	20386	PAYMENT TO CESA	2,445.00	40,000	3,200	3,200.00	1,500
27	20387	PAYMENT TO STATE	619.00		480	480.00	
27	20389	PAYMENT TO WI TECH COLLEGE	0.00	10,000	10,000	9,899.00	
27	203	PURCHASED SERVICES	2,529,697.89	1,627,053	1,582,683	2,082,007.73	1,440,060
27	20411	GENERAL SUPPLIES	62,790.00	87,338	79,164	72,756.37	83,670
27	20415	FOOD	183.68		400	365.70	
27	20420	APPAREL	1,897.34	1,500	1,500	1,490.57	1,800
27	20421	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27	20422	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27	20433	STUDENT NEWSPAPERS\MAGAZINES	1,659.76	1,002	1,002	795.81	1,302
27	20435	STUDENT SOFTWARE	0.00			0.00	
27	20441	EQUIP\VEH ADD NOT DEPR	3,606.38	9,300	7,300	6,955.00	2,100
27	20442	EQUIP\VEH REPL NOT DEPR	1,586.51		3,360	3,356.67	
27	20444	FURNITURE\FIXTURES	1,043.25		1,802	1,801.20	
27	20451	RESALE EXPENSE	0.00			0.00	
27	20471	TEXTBOOKS	758.39	785	785	1,080.84	540
27	20472	WORKBOOKS	568.20	252	252	468.56	456
27	20480	NON-CAPITAL TECHNOLOGY (<400)	238.90			1,428.00	
27	20482	NON CAP HARDWARE (400-4999)	0.00	14,997	14,997	13,268.00	6,643
27	20491	NONSTUDENT PROF REF MATERIALS	3,685.42	16	1,907	2,646.73	229
27	204	NON-CAPITAL OBJECTS	78,017.83	115,190	112,469	106,413.45	96,740
27	20531	BUILDING PURCHASE	503,901.30			0.00	
27	20537	BUILDING RENTAL	0.00			0.00	
27	20541	BUILDING IMPROVEMENT	0.00			0.00	
27	20551	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
27	20552	COMPUTER ADD GROUP DEPR	0.00			0.00	
27	20553	EQUIP\VEH ADD INDIV DEPR	11,788.15	25,000	25,000	25,000.00	
27	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
27	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	

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			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
27	20563	EQUIP\VEH REPL INDIV DEPR	0.00			0.00	
27	205	CAPITAL OBJECTS	515,689.45	25,000	25,000	25,000.00	
27	20678	PRINCIPAL CAPITAL LEASE	26,482.71		39,300	39,307.20	40,486
27	20688	INTEREST CAPITAL LEASE	10,717.29		17,225	17,236.80	16,430
27	206	DEBT RETIREMENT	37,200.00		56,525	56,544.00	56,916
27	20936	TRANSIT OF SPEC ED AID	20,233.03	21,972	21,972	21,971.82	
27	20941	DISTRICT DUES\FEES	300.00		350	350.00	
27	20942	EMPLOYEE DUES\FEES	489.00	1,860	1,860	400.00	2,088
27	20943	STUDENT ENTRY FEES	0.00			0.00	
27	20969	OTHER ADJUSTMENTS	16,051.60			3,146.32	
27	20971	AIDABLE REFUND	0.00			4,499.65	
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	37,073.63	23,832	24,182	30,367.79	2,088
27		SPECIAL EDUCATION FUND	28,240,891.04	28,031,006	28,096,931	28,466,780.35	31,003,205