



# Fund 21

## Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties.



# Fund 21

## Special Revenue Trust Fund Revenue Summary

# EAU CLAIRE AREA SCHOOL DISTRICT

## COMPARATIVE BUDGET REPORT

### SPECIAL REVENUE TRUST FUND REVENUE SUMMARY

|           |            |                                   | 2021                | 2022           | 2022           | 2022              | 2023          |
|-----------|------------|-----------------------------------|---------------------|----------------|----------------|-------------------|---------------|
|           |            |                                   | <u>Actual</u>       | <u>Adopted</u> | <u>Revised</u> | <u>Actual</u>     | <u>Budget</u> |
|           |            |                                   |                     | <u>Budget</u>  | <u>Budget</u>  |                   |               |
| 21        | 10262      | RESALE REVENUE                    | 28,139.56           |                |                | 57,571.39         |               |
| 21        | 10271      | COCURRICULAR ADMISSIONS           | -33.00              |                |                | 12,041.14         |               |
| 21        | 10274      | INVITATIONAL MEET INCOME          | 3,862.00            |                |                | 9,272.00          |               |
| 21        | 10279      | OTHER SCHOOL ACTIVITY INCOME      | 17,261.20           |                |                | 186,239.09        |               |
| 21        | 10280      | INTEREST INCOME                   | 822.55              |                |                | 1,451.84          |               |
| 21        | 10291      | GIFTS                             | 977,359.25          |                | 394,009        | 639,782.13        |               |
| 21        | 10297      | STUDENT FINES                     | 25.00               |                |                | 60.00             |               |
| <b>21</b> | <b>102</b> | <b>LOCAL SOURCE</b>               | <b>1,027,436.56</b> |                | <b>394,009</b> | <b>906,417.59</b> |               |
| 21        | 10969      | OTHER ADJUSTMENTS                 | 0.00                |                |                | 1,116.02          |               |
| 21        | 10971      | REFUND PRIOR YR RECEIPT           | 36,488.11           |                |                | 8,544.96          |               |
| 21        | 10990      | MISCELLANEOUS                     | 250.00              |                |                | 300.00            |               |
| <b>21</b> | <b>109</b> | <b>OTHER REVENUE</b>              | <b>36,738.11</b>    |                |                | <b>9,960.98</b>   |               |
| <hr/>     |            |                                   |                     |                |                |                   |               |
| <b>21</b> |            | <b>SPECIAL REVENUE TRUST FUND</b> | <b>1,064,174.67</b> |                | <b>394,009</b> | <b>916,378.57</b> |               |



# Fund 21

## Special Revenue Trust Fund Expenditure Summary

**EAU CLAIRE AREA SCHOOL DISTRICT**  
**COMPARATIVE BUDGET REPORT**  
SPECIAL REVENUE TRUST FUND EXPENDITURE SUMMARY

|           |            |                                | 2021              | 2022           | 2022           | 2022              | 2023          |
|-----------|------------|--------------------------------|-------------------|----------------|----------------|-------------------|---------------|
|           |            |                                | <u>Actual</u>     | <u>Adopted</u> | <u>Revised</u> | <u>Actual</u>     | <u>Budget</u> |
|           |            |                                |                   | <u>Budget</u>  | <u>Budget</u>  |                   |               |
| 21        | 20111      | TEACHER SALARY                 | 0.00              |                |                | 0.00              |               |
| 21        | 20132      | EVENT WORKER SALARY            | 0.00              |                |                | 3,467.75          |               |
| 21        | 20139      | TEACHER OTHER SALARY           | 0.00              |                |                | 0.00              |               |
| 21        | 20155      | CUSTODIAL ADDL/OT SALARY       | 0.00              |                |                | 158.48            |               |
| 21        | 20172      | SUB TEACHER MEETINGS\OTHER     | 0.00              |                |                | 48.00             |               |
| 21        | 20181      | TEMP\SEASONAL\STUDENT SALARY   | 0.00              |                |                | 100.00            |               |
| 21        | 20189      | OTHER COMPENSATION             | 1,413.00          |                |                | 1,980.00          |               |
| <b>21</b> | <b>201</b> | <b>SALARIES</b>                | <b>1,413.00</b>   |                |                | <b>5,754.23</b>   |               |
| 21        | 20211      | EMPLOYEE RTM PAID BY BOARD     | 0.00              |                |                | 0.00              |               |
| 21        | 20212      | EMPLOYER RTM CONTRIBUTION      | 68.81             |                |                | 238.78            |               |
| 21        | 20218      | RETIREMENT TRUST FUND CONTR    | 0.00              |                |                | 0.00              |               |
| 21        | 20220      | SOCIAL SECURITY                | 106.24            |                |                | 438.66            |               |
| 21        | 20230      | LIFE INSURANCE                 | 0.00              |                |                | 0.00              |               |
| 21        | 20241      | IMPLICIT RATE SUBSIDY          | 0.00              |                |                | 0.00              |               |
| 21        | 20243      | DENTAL INSURANCE               | 0.00              |                |                | 0.00              |               |
| 21        | 20248      | HEALTH INSURANCE               | 0.00              |                |                | 0.00              |               |
| 21        | 20249      | HRA CONTRIBUTION               | 0.00              |                |                | 0.00              |               |
| 21        | 20251      | LONG TERM DISABILITY INSURANCE | 0.00              |                |                | 0.00              |               |
| <b>21</b> | <b>202</b> | <b>EMPLOYEE BENEFITS</b>       | <b>175.05</b>     |                |                | <b>677.44</b>     |               |
| 21        | 20312      | PROFESSIONAL DEVELOPMENT       | 12,484.00         |                |                | 10,337.23         |               |
| 21        | 20319      | CONTRACTED SERVICES            | 66,382.38         |                |                | 85,028.70         |               |
| 21        | 20324      | REPAIR                         | 0.00              |                |                | 0.00              |               |
| 21        | 20325      | VEHICLE & EQUIP RENTAL         | 2,115.52          |                |                | 1,986.86          |               |
| 21        | 20326      | SITE RENTAL                    | 180.00            |                |                | 3,135.00          |               |
| 21        | 20327      | CONSTRUCTION SERVICES          | 469,499.63        |                |                | 0.00              |               |
| 21        | 20328      | BUILDING RENTAL                | 7,779.40          |                |                | 2,615.00          |               |
| 21        | 20341      | PUPIL TRANSPORTATION           | 4,277.93          |                |                | 261,268.98        |               |
| 21        | 20342      | EMPLOYEE TRAVEL                | 460.71            |                |                | 10,034.64         |               |
| 21        | 20345      | PUPIL LODGING\MEALS            | 196.58            |                |                | 15,269.05         |               |
| 21        | 20348      | VEHICLE FUEL                   | 0.00              |                |                | 0.00              |               |
| 21        | 20351      | ADVERTISING                    | 54.80             |                |                | 0.00              |               |
| 21        | 20353      | POSTAGE                        | 0.00              |                |                | 202.12            |               |
| 21        | 20354      | PRINTING AND BINDING           | 0.00              |                |                | 452.64            |               |
| 21        | 20360      | TECHNOLOGY AND SOFTWARE SERV   | 1,240.96          |                |                | 1,097.35          |               |
| 21        | 20365      | SOFTWARE MAINTENANCE           | 0.00              |                |                | 0.00              |               |
| 21        | 20372      | SUB TEACHER MEETINGS/OTHER     | 0.00              |                |                | 1,475.60          |               |
| 21        | 20379      | OTHER NONGOVERNMENTAL PMT      | 0.00              |                |                | 9,600.00          |               |
| 21        | 20381      | PAYMENT TO MUNICIPALITY        | 500.00            |                |                | 654.00            |               |
| 21        | 20382      | PAYMENT TO WIS SCHOOL DISTRICT | 200.00            |                |                | 0.00              |               |
| 21        | 20385      | PAYMENT TO COUNTY              | 51.20             |                |                | 0.00              |               |
| 21        | 20386      | PAYMENT TO CESA                | 0.00              |                |                | 0.00              |               |
| 21        | 20387      | PAYMENT TO STATE               | 9,500.00          |                |                | 10,575.00         |               |
| 21        | 20389      | PAYMENT TO WI TECH COLLEGE     | 0.00              |                |                | 800.00            |               |
| <b>21</b> | <b>203</b> | <b>PURCHASED SERVICES</b>      | <b>574,923.11</b> |                |                | <b>414,532.17</b> |               |
| 21        | 20411      | GENERAL SUPPLIES               | 146,205.92        |                |                | 222,897.97        |               |
| 21        | 20415      | FOOD                           | 8,821.27          |                |                | 15,399.43         |               |
| 21        | 20420      | APPAREL                        | 65,122.61         |                |                | 126,485.17        |               |
| 21        | 20421      | EQUIP\VEH ADD NOT DEPR         | 0.00              |                |                | 0.00              |               |

**EAU CLAIRE AREA SCHOOL DISTRICT**  
**COMPARATIVE BUDGET REPORT**  
SPECIAL REVENUE TRUST FUND EXPENDITURE SUMMARY

|           |            |                                   | 2021              | 2022           | 2022             | 2022              | 2023          |
|-----------|------------|-----------------------------------|-------------------|----------------|------------------|-------------------|---------------|
|           |            |                                   | <u>Actual</u>     | <u>Adopted</u> | <u>Revised</u>   | <u>Actual</u>     | <u>Budget</u> |
|           |            |                                   |                   | <u>Budget</u>  | <u>Budget</u>    |                   |               |
| 21        | 20422      | EQUIP\VEH REPL NOT DEPR           | 0.00              |                |                  | 0.00              |               |
| 21        | 20423      | COMPUTER ADDITIONAL               | 0.00              |                |                  | 0.00              |               |
| 21        | 20424      | COMPUTER REPLACEMENT              | 0.00              |                |                  | 0.00              |               |
| 21        | 20433      | STUDENT NEWSPAPERS\MAGAZINES      | 0.00              |                |                  | 0.00              |               |
| 21        | 20435      | STUDENT SOFTWARE                  | 0.00              |                |                  | 0.00              |               |
| 21        | 20439      | STUDENT REFERENCE MATERIALS       | 115.45            |                |                  | 1,000.00          |               |
| 21        | 20441      | EQUIP\VEH ADD NOT DEPR            | 15,044.89         |                |                  | 28,816.55         |               |
| 21        | 20442      | EQUIP\VEH REPL NOT DEPR           | 6,246.15          |                |                  | 3,754.07          |               |
| 21        | 20444      | FURNITURE\FIXTURES                | 0.00              |                |                  | 1,679.65          |               |
| 21        | 20451      | RESALE EXPENSE                    | 424.93            |                |                  | 589.61            |               |
| 21        | 20452      | RESALE REVENUE                    | -141.11           |                |                  | -389.61           |               |
| 21        | 20471      | TEXTBOOKS                         | 0.00              |                |                  | 0.00              |               |
| 21        | 20480      | NON-CAPITAL TECHNOLOGY (<400)     | 13,997.26         |                |                  | 992.50            |               |
| 21        | 20482      | NON CAP HARDWARE (400-4999)       | 0.00              |                |                  | 0.00              |               |
| 21        | 20491      | NONSTUDENT PROF REF MATERIALS     | 815.84            |                |                  | 2,662.37          |               |
| <b>21</b> | <b>204</b> | <b>NON-CAPITAL OBJECTS</b>        | <b>256,653.21</b> |                |                  | <b>403,887.71</b> |               |
| 21        | 20517      | SITE RENTAL                       | 0.00              |                |                  | 0.00              |               |
| 21        | 20521      | SITE RENOVATION                   | 0.00              |                |                  | 0.00              |               |
| 21        | 20522      | SITE IMPROVEMENTS REPLACEMENT     | 0.00              |                |                  | 0.00              |               |
| 21        | 20551      | EQUIP\VEH ADD NOT DEPR            | 0.00              |                |                  | 0.00              |               |
| 21        | 20552      | COMPUTER ADD GROUP DEPR           | 0.00              |                |                  | 0.00              |               |
| 21        | 20553      | EQUIP\VEH ADD INDIV DEPR          | 21,415.00         |                |                  | 14,850.00         |               |
| 21        | 20561      | EQUIP\VEH REPL NOT DEPR           | 0.00              |                |                  | 0.00              |               |
| 21        | 20562      | COMPUTER REPL GROUP DEPR          | 0.00              |                |                  | 0.00              |               |
| 21        | 20563      | EQUIP\VEH REPL INDIV DEPR         | 0.00              |                |                  | 0.00              |               |
| 21        | 20571      | EQUIPMENT RENTAL                  | 0.00              |                |                  | 0.00              |               |
| 21        | 20572      | VEHICLE RENTAL                    | 0.00              |                |                  | 0.00              |               |
| <b>21</b> | <b>205</b> | <b>CAPITAL OBJECTS</b>            | <b>21,415.00</b>  |                |                  | <b>14,850.00</b>  |               |
| 21        | 20941      | DISTRICT DUES\FEES                | 0.00              |                |                  | 1,920.00          |               |
| 21        | 20942      | EMPLOYEE DUES\FEES                | 116.00            |                |                  | 1,426.00          |               |
| 21        | 20943      | STUDENT ENTRY FEES                | 3,126.05          |                |                  | 19,490.69         |               |
| 21        | 20969      | OTHER ADJUSTMENTS                 | 27,460.42         |                |                  | 13,285.84         |               |
| 21        | 20998      | UNREALIZED LOSS ON INV            | 0.00              |                |                  | 6,063.47          |               |
| 21        | 20999      | OTHER EXPENSES                    | 0.00              |                | 1,357,872        | 0.00              |               |
| <b>21</b> | <b>209</b> | <b>OTHER OBJECTS</b>              | <b>30,702.47</b>  |                | <b>1,357,872</b> | <b>42,186.00</b>  |               |
| <b>21</b> |            | <b>SPECIAL REVENUE TRUST FUND</b> | <b>885,281.84</b> |                | <b>1,357,872</b> | <b>881,887.55</b> |               |