Fund 10

General Fund

The General Fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 10

General Fund
Revenue Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
10	211	PROPRY TX	$76,430,419.00	$76,430,419.00	$76,430,419.00	$76,764,082.00
10	213	MOBL HOME	$45,000.00	$45,000.00	$100,493.72	$45,000.00
10	244	LOCAL GOV	$17,900.00	$17,900.00	$43,532.00	$17,900.00
10	249	TRANSP FE	$10,000.00	$10,000.00	-	$10,000.00
10	262	RESAL REV	$5,929.00	$5,929.00	$7,330.43	$5,929.00
10	263	PROG SALE	$3,450.00	$3,450.00	$2,725.00	$3,450.00
10	271	ADMISSNS	$100,567.00	$100,567.00	$123,079.16	$100,567.00
10	279	OTH INCOM	$276,311.00	$276,311.00	$284,375.81	$276,311.00
10	280	INV EARN	$350,000.00	$350,000.00	$443,932.46	$430,500.00
10	291	GIFTS	$1,895.00	$1,895.00	$21,848.73	-
10	292	STDNT FEE	$170,205.00	$170,205.00	$161,589.93	$169,000.00
10	293	RENTALS	$40,530.00	$40,530.00	$66,369.57	$40,530.00
10	297	STDNT FINE	$36,105.00	$36,105.00	$24,961.52	$36,105.00
		LOCAL SOURCE	**$77,488,311.00**	**$77,488,311.00**	**$77,710,657.33**	**$77,899,374.00**
10	345	REG ED OE	$2,784,759.00	$2,784,759.00	$3,090,666.00	$3,326,515.20
		INTERDISTRICTS WITHIN WI	**$2,784,759.00**	**$2,784,759.00**	**$3,090,666.00**	**$3,326,515.20**
10	517	FED CESA	$11,052.00	$11,052.00	-	$11,052.00
		INTERMEDIATE SOURCE	**$11,052.00**	**$11,052.00**	**-**	**$11,052.00**
10	612	TRAN ST AID	$226,450.00	$226,450.00	$308,260.00	$294,385.00
10	613	LIBR CSF	$868,800.00	$868,800.00	$910,783.00	$899,208.00
10	618	BIL ST AID	$190,000.00	$190,000.00	$182,992.56	$190,000.00
10	619	OTH ST AID	$351,661.00	$351,661.00	$2,161.47	$352,161.00
10	621	EQUALIZTN	$75,375,843.00	$75,375,843.00	$75,375,843.00	$79,042,619.00
10	630	ST SPE PR	$588,600.00	$588,600.00	$944,452.58	$738,600.00
10	641	GEN TUITN	$357,611.00	$357,611.00	$220,636.00	$250,328.00
10	650	AGR	$1,472,503.00	$1,472,503.00	$1,279,972.08	$1,281,040.00

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
10	660	ST REV LOCAL	$17,468.00	$17,468.00	$23,061.11	$17,468.00
10	691	ST TAX EXEMPT AID	$1,912,799.00	$1,912,799.00	$1,912,798.91	$1,912,799.00
10	695	PER PUPIL AID	$8,157,548.00	$8,157,548.00	$8,130,094.00	$8,157,548.00
10	699	OTH ST REV	$50,112.00	$50,112.00	$53,331.00	$50,112.00
		STATE SOURCE	**$89,569,395.00**	**$89,569,395.00**	**$89,344,385.71**	**$93,186,268.00**
10	713	FEDVODPI	$124,082.00	$124,082.00	$96,195.30	$124,082.00
10	730	FED SPDPI	$1,396,358.00	$1,396,358.00	$1,414,366.16	$921,855.00
10	751	TITLE I	$1,986,225.00	$1,986,225.00	$1,698,151.66	$1,688,900.00
10	770	FD MUNIC	$7,991.00	$7,991.00	-	-
10	780	FED THRST	$1,170,000.00	$1,170,000.00	$1,126,832.14	$1,170,000.00
		FEDERAL SOURCE	**$4,684,656.00**	**$4,684,656.00**	**$4,335,545.26**	**$3,904,837.00**
10	869	OTH SALES	-	-	$30,549.34	-
		OTHER SOURCES	**-**	**-**	**$30,549.34**	**-**
10	961	Cash Adjustments	-	-	$9,985.15	-
10	964	INSU REIM	-	-	$27,155.18	-
10	971	PRIOR YR	$411,801.00	$411,801.00	$318,380.89	$1,335,531.00
10	990	OTH MISC	$1,102,466.00	$1,102,466.00	$1,913,839.35	$1,150,966.00
		OTHER REVENUE	**$1,514,267.00**	**$1,514,267.00**	**$2,269,360.57**	**$2,486,497.00**
		GRAND TOTAL	**$176,052,440.00**	**$176,052,440.00**	**$176,781,164.21**	**$180,814,543.20**

Fund 10

General Fund
Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
10	100	Salaries	$0.00	$0.00	$0.00	$222,656.00
10	110	Contracted Staff	$63,556,615.00	$60,494,115.00	$59,271,130.65	$58,335,580.00
10	113	Additional Time Paid	$582,389.00	$582,389.00	$569,562.18	$1,620,741.00
10	140	Hourly Staff Pay	$14,343,808.00	$14,343,808.00	$14,156,253.46	$12,437,440.00
10	174	Sub Pay	$134,230.00	$134,230.00	$127,389.56	$0.00
10	185	Extra-Curricular Staff Pay	$868,919.00	$868,919.00	$832,094.11	$0.00
		SALARIES	**$79,485,961.00**	**$76,423,461.00**	**$74,956,429.96**	**$72,616,417.00**
10	212	Employer Retirement Contribution	$5,397,884.00	$5,397,884.00	$5,194,224.82	$5,072,955.00
10	218	Retirement Trust Fund Contribution	$3,776,186.00	$3,776,186.00	$3,769,425.42	$3,277,894.00
10	219	Defined Contribution	$2,051,225.00	$2,051,225.00	$2,046,635.50	$2,112,269.00
10	220	Social Security	$6,046,880.00	$6,046,880.00	$5,536,227.49	$5,429,939.00
10	230	Life Insurance	$173,073.00	$173,073.00	$138,413.33	$169,119.00
10	243	Dental Insurance	$1,030,886.00	$1,030,886.00	$1,166,213.74	$958,043.00
10	248	Health Insurance	$12,229,188.00	$15,291,688.00	$14,614,183.77	$17,948,615.00
10	249	HRA Contribution	$1,030,408.00	$1,030,408.00	$1,016,116.21	$1,221,975.00
10	251	Long Term Disability Insurance	$272,559.00	$272,559.00	$296,913.49	$274,749.00
10	292	Annuity Payments	$2,700.00	$2,700.00	$2,700.00	$2,700.00
10	295	Self Funded Health Incentive	$0.00	$0.00	$30,210.00	$0.00
		BENEFITS	**$32,010,989.00**	**$35,073,489.00**	**$33,811,263.77**	**$36,468,258.00**
10	310	Contracted Services	$3,350,387.00	$3,291,087.00	$2,907,431.75	$3,432,705.61
10	321	Technology Related Repairs and Maintenance	$707,800.00	$707,800.00	$997,437.87	$943,810.00
10	322	Rentals of Computers and Tech Related Equipment	$8,000.00	$8,000.00	$7,418.95	$8,000.00
10	324	Non-Technology Related Repairs and Maintenance	$499,670.00	$499,670.00	$252,078.37	$576,399.99
10	325	Vehicle and Equipment Rental	$66,061.00	$66,061.00	$43,235.02	$29,849.00
10	326	Site Rental	$23,268.00	$23,268.00	$60,598.00	$28,200.00
10	327	Construction Services	$1,543,582.00	$1,543,582.00	$754,668.65	$1,483,000.00

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
10	328	Building Rental	$172,750.00	$172,750.00	$116,504.68	$166,450.00
10	329	Cleaning and Environmental Services	$149,100.00	$149,100.00	$120,495.67	$149,500.00
10	331	Gas for Heat	$561,000.00	$561,000.00	$679,024.50	$692,550.00
10	332	Oil for Heat	$7,000.00	$7,000.00	$30,242.83	$11,250.00
10	336	Electricity for other than Heat	$1,676,000.00	$1,676,000.00	$2,105,661.59	$2,136,400.00
10	337	Water	$113,200.00	$113,200.00	$126,132.65	$133,750.00
10	338	Sewerage	$233,800.00	$233,800.00	$275,759.63	$283,900.00
10	341	Pupil Transportation	$5,696,195.00	$5,696,195.00	$5,639,615.28	$6,077,801.00
10	342	Employee Travel	$173,867.00	$173,867.00	$170,390.08	$222,853.56
10	343	Non-Employee Travel	$0.00	$0.00	$5,332.27	$2,282.00
10	345	Pupil Lodging and Meals	$22,750.00	$22,750.00	$19,628.43	$22,750.00
10	348	Vehicle Fuel	$449,297.00	$458,597.00	$500,829.88	$449,297.00
10	351	Advertising	$32,050.00	$32,050.00	$17,883.61	$24,750.00
10	353	Postage	$106,045.00	$106,045.00	$77,785.95	$94,000.00
10	354	Printing & Binding	$54,125.00	$54,125.00	$33,539.55	$54,750.00
10	355	Telephone	$300,464.00	$300,464.00	$205,515.42	$241,562.00
10	358	Internet Access	$83,040.00	$83,040.00	$26,117.21	$74,040.00
10	362	Software as a Service	$3,477,698.00	$3,477,698.00	$3,347,084.37	$3,609,381.51
10	371	Instructional Payments to Private Vendors	$1,719,741.00	$1,719,741.00	$3,258,493.40	$1,610,773.09
10	379	Instructional Payments to Other Non-Gov. Entities	$2,463,496.00	$2,463,496.00	$1,856,090.81	$2,771,029.50
10	381	Payment to Municipality	$225,222.00	$225,222.00	$44,594.59	$507,655.00
10	382	Payment to a Wisconsin LEA	$8,200,000.00	$8,200,000.00	$7,896,545.21	$8,706,588.98
10	384	Payment to a non-Wisconsin LEA	$500.00	$500.00	$5,911.65	$500.00
10	385	Payment to County	$0.00	$0.00	$3,681.17	$3,700.00
10	386	Payment to CESA	$121,402.00	$121,402.00	$131,633.37	$146,531.00
10	387	Payment to State	$2,936,709.00	$2,936,709.00	$3,219,818.15	$4,143,559.00

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
10	389	Payment to Technical College	$251,160.00	$251,160.00	$256,767.89	$445,160.00
		PURCHASED SERVICES	**$35,425,379.00**	**$35,375,379.00**	**$35,193,948.45**	**$39,284,728.24**
10	411	General Supplies	$2,474,901.00	$2,476,301.00	$2,307,892.90	$2,809,933.34
10	415	Food	$9,325.00	$9,325.00	$13,985.42	$13,125.00
10	417	Paper	$129,991.00	$129,991.00	$111,977.81	$124,226.00
10	420	Apparel	$211,123.00	$209,723.00	$122,725.11	$183,186.00
10	431	Audiovisual	$5,100.00	$5,100.00	$18.85	$5,100.00
10	432	Library Books	$639,651.00	$639,651.00	$682,788.40	$690,540.00
10	433	Newspapers	$18,528.00	$18,528.00	$11,010.91	$13,711.00
10	439	Other Instructional Media	$536,599.00	$536,599.00	$444,756.03	$749,798.60
10	440	Non-Capital Equipment	$304,717.00	$304,717.00	$303,897.83	$375,400.00
10	444	Furnishings	$91,312.00	$91,312.00	$110,469.32	$104,450.00
10	450	Resale Items	$0.00	$0.00	$4,804.57	$0.00
10	460	Equipment Components	$61,400.00	$61,400.00	$48,545.24	$61,600.00
10	471	Textbooks	$75,846.00	$75,846.00	$80,912.31	$141,040.00
10	472	Workbooks	$168,694.00	$168,694.00	$256,134.73	$316,678.16
10	481	Technology Supplies	$489,152.00	$489,152.00	$449,547.85	$358,427.00
10	482	Non-Capital Technology Hardware	$1,519,344.00	$1,519,344.00	$1,600,475.69	$2,460,704.00
10	490	Other Non-Capital Items	$81,468.00	$81,468.00	$61,545.85	$79,699.00
		NON-CAPITAL OBJECTS	**$6,817,151.00**	**$6,817,151.00**	**$6,611,488.82**	**$8,487,618.10**
10	521	Site Improvements Addition	$0.00	$0.00	$17,800.00	$0.00
10	553	Equipment/Vehicles—Individually Depreciated	$45,000.00	$45,000.00	$0.00	$45,000.00
10	563	Equipment/Vehicles Replacement—Individually Dep	$315,342.00	$315,342.00	$399,615.76	$320,542.00
10	581	Technology Related Hardware	$139,456.00	$139,456.00	$88,493.60	$138,052.00
		CAPITAL OBJECTS	**$499,798.00**	**$499,798.00**	**$505,909.36**	**$503,594.00**
10	671	Contracts That Transfer Ownership Principal	$656,075.00	$656,075.00	$656,074.69	$656,075.00

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
10	678	Lease Principal	$0.00	$0.00	$100,255.16	$0.00
10	681	Contracts That Transfer Ownership Interest	$110,575.00	$110,575.00	$110,574.84	$110,575.00
10	682	Temporary Note Interest	$0.00	$0.00	$174,638.88	$0.00
10	688	Lease Interest	$0.00	$0.00	$14,482.19	$0.00
10	691	Paying Agent Fees	$0.00	$0.00	$475.00	$0.00
		DEBT SERVICE	**$766,650.00**	**$766,650.00**	**$1,056,500.76**	**$766,650.00**
10	711	District Liability Insurance	$5.00	$5.00	$121,859.00	$120,615.00
10	712	District Property Insurance	$605,001.00	$605,001.00	$602,029.00	$591,266.00
10	713	Workers' Compensation	$950,001.00	$950,001.00	$931,544.00	$783,839.00
10	719	Other District Insurance	$30,000.00	$30,000.00	$3,738.83	$30,000.00
10	730	Unemployment Compensation	$1.00	$1.00	$11,166.37	$1.00
		INSURANCE AND JUDGEMENTS	**$1,585,008.00**	**$1,585,008.00**	**$1,670,337.20**	**$1,525,721.00**
10	827	Special Education Fund	$19,106,147.00	$19,011,106.00	$21,124,739.27	$22,578,254.95
10	846	Capital Improvement Trust Fund	$0.00	$0.00	$651,500.00	$0.00
		TRANSFERS	**$19,106,147.00**	**$19,011,106.00**	**$21,776,239.27**	**$22,578,254.95**
10	939	Other Revenue Transited to Others	$0.00	$50,000.00	$50,000.00	$50,000.00
10	941	District Dues/Fees	$123,375.00	$123,375.00	$68,548.89	$123,594.00
10	942	Employee Dues/Fees	$88,136.00	$88,136.00	$96,268.97	$79,557.00
10	943	Pupil Dues/Fees	$148,399.00	$148,399.00	$107,565.95	$207,678.99
10	969	Other Adjustments	$0.00	$0.00	$62,820.30	$0.00
10	971	Refund payment	$0.00	$0.00	$67,004.23	$0.00
		OTHER OBJECTS	**$359,910.00**	**$409,910.00**	**$452,208.34**	**$460,829.99**
		GRAND TOTAL	**$176,056,993.00**	**$175,961,952.00**	**$176,034,325.93**	**$160,113,816.33**