Fund 20 - Special Revenue & Projects 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 20

Special Revenue Trust 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
22	411	General Supplies	-	-	$27,805.46	-
		NON-CAPITAL OBJECTS	**-**	**-**	**$27,805.46**	**-**
		GRAND TOTAL	**-**	**-**	**$27,805.46**	**-**

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
22	280	INV EARN	-	-	-	-
22	291	GIFTS	-	-	$27,805.46	-
		LOCAL SOURCE	**-**	**-**	**$27,805.46**	**-**
22	969	OTH ADJ	-	-	$87,637.82	-
		OTHER REVENUE	**-**	**-**	**$87,637.82**	**-**
		GRAND TOTAL	**-**	**-**	**$115,443.28**	**-**

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
21	262	RESAL REV	-	-	$13,234.70	-
21	279	OTH INCOM	-	-	$249,580.98	-
21	280	INV EARN	-	-	$571.05	-
21	291	GIFTS	-	-	$1,051,600.96	$1,000,000.00
		LOCAL SOURCE	**-**	**-**	**$1,314,987.69**	**$1,000,000.00**
21	963	UNRE GAIN	-	-	$6,867.76	-
		OTHER REVENUE	**-**	**-**	**$6,867.76**	**-**
		GRAND TOTAL	**-**	**-**	**$1,321,855.45**	**$1,000,000.00**

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
29	517	FED CESA	$883,512.00	$883,512.00	$883,264.17	$883,512.00
		INTERMEDIATE SOURCE	**$883,512.00**	**$883,512.00**	**$883,264.17**	**$883,512.00**
29	791	Direct Federal Aid	$17,500.00	$17,500.00	$6,232.22	$17,500.00
		FEDERAL SOURCE	**$17,500.00**	**$17,500.00**	**$6,232.22**	**$17,500.00**
		GRAND TOTAL	**$901,012.00**	**$901,012.00**	**$889,496.39**	**$901,012.00**

Fund 20

Special Revenue Trust 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
21	140	Hourly Staff Pay	-	-	$7,799.97	-
21	174	Sub Pay	-	-	$479.88	-
21	185	Extra-Curricular Staff Pay	-	-	$250.00	-
		SALARIES	**-**	**-**	**$8,529.85**	**-**
21	212	Employer Retirement Contribution	-	-	$557.91	-
21	219	Defined Contribution	-	-	$2,965.70	-
21	220	Social Security	-	-	$773.47	-
21	230	Life Insurance	-	-	$5.84	-
21	243	Dental Insurance	-	-	$118.36	-
21	248	Health Insurance	-	-	$1,490.85	-
21	251	Long Term Disability Insurance	-	-	$26.03	-
		BENEFITS	**-**	**-**	**$5,938.16**	**-**
21	310	Contracted Services	-	-	$38,352.35	$16,400.00
21	325	Vehicle and Equipment Rental	-	-	$5,312.80	-
21	326	Site Rental	-	-	$100.00	-
21	328	Building Rental	-	-	$10,245.25	-
21	341	Pupil Transportation	-	-	$220,969.20	-
21	342	Employee Travel	-	-	$15,097.91	-
21	345	Pupil Lodging and Meals	-	-	$44,044.80	-
21	362	Software as a Service	-	-	$1,489.00	-
21	371	Instructional Payments to Private Vendors	-	-	$1,435.20	-
21	379	Instructional Payments to Other Non-Gov. Entities	-	-	$5,000.00	-
21	381	Payment to Municipality	-	-	$1,994.00	-
21	387	Payment to State	-	-	$6,920.67	-
21	389	Payment to Technical College	-	-	$1,831.25	-
		PURCHASED SERVICES	**-**	**-**	**$352,792.43**	**$16,400.00**

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
21	411	General Supplies	-	-	$524,119.61	$1,000,000.00
21	415	Food	-	-	$964.30	-
21	420	Apparel	-	-	$133,351.75	-
21	439	Other Instructional Media	-	-	$3,010.96	-
21	440	Non-Capital Equipment	-	-	$56,903.65	-
21	450	Resale Items	-	-	$2,410.00	-
21	482	Non-Capital Technology Hardware	-	-	-	-
21	483	Non-Capital Software	-	-	$18,515.44	-
21	490	Other Non-Capital Items	-	-	$158.24	-
		NON-CAPITAL OBJECTS	**-**	**-**	**$739,433.95**	**$1,000,000.00**
21	521	Site Improvements Addition	-	-	$132,490.00	-
21	553	Equipment/Vehicles Individually Depreciated	-	-	$99,464.00	-
21	563	Equipment/Vehicles Replacement	-	-	$10,975.00	-
		CAPITAL OBJECTS	**-**	**-**	**$242,929.00**	**-**
21	941	District Dues/Fees	-	-	$250.00	-
21	942	Employee Dues/Fees	-	-	$430.00	-
21	943	Pupil Dues/Fees	-	-	$32,050.16	-
		OTHER OBJECTS	**-**	**-**	**$32,730.16**	**-**
		GRAND TOTAL	**-**	**-**	**$1,382,353.55**	**$1,016,400.00**

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
22	411	General Supplies	-	-	$27,805.46	-
		NON-CAPITAL OBJECTS	**-**	**-**	**$27,805.46**	**-**
		GRAND TOTAL	**-**	**-**	**$27,805.46**	**-**

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
29	110	Contracted Staff	$295,110.00	$295,110.00	$340,779.40	$418,290.00
29	113	Additional Time Paid	$6,022.00	$6,022.00	$4,141.49	-
29	140	Hourly Staff Pay	$172,370.00	$172,370.00	$175,340.10	$175,994.00
		SALARIES	**$473,502.00**	**$473,502.00**	**$520,260.99**	**$594,284.00**
29	212	Employer Retirement Contribution	$31,471.00	$31,471.00	$34,636.29	$41,640.00
29	218	Retirement Trust Fund Contribution	-	-	-	$8,824.00
29	219	Defined Contribution	$28,025.00	$28,025.00	$33,533.35	$28,625.00
29	220	Social Security	$36,203.00	$36,203.00	$35,871.00	$45,461.00
29	230	Life Insurance	$1,073.00	$1,073.00	$324.41	$1,388.00
29	243	Dental Insurance	$8,659.00	$8,659.00	$8,306.84	$9,473.00
29	248	Health Insurance	$102,798.00	$102,798.00	$116,247.55	$188,207.00
29	249	HRA Contribution	$8,600.00	$8,600.00	$7,746.25	$14,000.00
29	251	Long Term Disability Insurance	$1,773.00	$1,773.00	$2,009.26	$2,256.00
		BENEFITS	**$218,602.00**	**$218,602.00**	**$238,674.95**	**$339,874.00**
29	310	Contracted Services	$4,355.00	$4,355.00	$2,949.87	$3,950.00
29	327	Construction Services	-	-	-	-
29	341	Pupil Transportation	$191,652.00	$191,652.00	$384,515.97	$191,652.00
29	342	Employee Travel	$1,250.00	$1,250.00	$1,019.82	$2,000.00
29	362	Software as a Service	-	-	-	-
29	371	Instructional Payments to Private Vendors	$1,190.00	$1,190.00	$344.00	$1,000.00
29	381	Payment to Municipality	-	-	-	-
		PURCHASED SERVICES	**$198,447.00**	**$198,447.00**	**$388,829.66**	**$198,602.00**
29	411	General Supplies	$9,681.00	$9,681.00	$8,606.66	$11,398.00
29	415	Food	-	-	-	-
29	440	Non-Capital Equipment	-	-	-	-
29	490	Other Non-Capital Items	$400.00	$400.00	$617.04	$1,261.00

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
		NON-CAPITAL OBJECTS	**$10,081.00**	**$10,081.00**	**$9,223.70**	**$12,659.00**
29	553	Equipment/Vehicles—Individually Depreciated	-	-	-	-
		CAPITAL OBJECTS	**-**	**-**	**-**	**-**
29	716	District Student Insurance	$380.00	$380.00	$369.00	$380.00
		INSURANCE AND JUDGEMENTS	**$380.00**	**$380.00**	**$369.00**	**$380.00**
		GRAND TOTAL	**$901,012.00**	**$901,012.00**	**$1,157,358.30**	**$1,145,799.00**