Fund 40

Capital Projects Fund

This fund is used to account for expenditures financed through the use of bonds, promissory notes, state trust fund loans, land contracts, or Expansion fund tax levies. Any balance remaining in a subfund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

Fund 40

Capital Projects 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
46	110	GF TRNSFR	-	-	$651,500.00	-
		INTER-FUND TRANSFER	**-**	**-**	**$651,500.00**	**-**
46	280	INV EARN	-	-	$142.49	-
		OTHER REVENUE	**-**	**-**	**$142.49**	**-**
		GRAND TOTAL	**-**	**-**	**$651,642.49**	**-**

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
49	280	INV EARN	$1,000,000.00	$1,000,000.00	$794,051.41	$1,000,000.00
		LOCAL SOURCE	**$1,000,000.00**	**$1,000,000.00**	**$794,051.41**	**$1,000,000.00**
		GRAND TOTAL	**$1,000,000.00**	**$1,000,000.00**	**$794,051.41**	**$1,000,000.00**

Fund 40

Capital Projects 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
46	941	District Dues/Fees	-	-	$1,500.82	-
		OTHER OBJECTS	**-**	**-**	**$1,500.82**	**-**
		GRAND TOTAL	**-**	**-**	**$1,500.82**	**-**

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
49	140	Hourly Staff Pay	-	-	-	-
		SALARIES	**-**	**-**	**-**	**-**
49	220	Social Security	-	-	-	-
		BENEFITS	**-**	**-**	**-**	**-**
49	310	Contracted Services	-	-	$353,370.78	-
49	327	Construction Services	-	-	$18,899,342.93	-
49	362	Software as a Service	-	-	$7,299.60	-
		PURCHASED SERVICES	**-**	**-**	**$19,260,013.31**	**-**
49	411	General Supplies	-	-	$272,051.10	-
49	440	Non-Capital Equipment	-	-	$326,688.55	-
49	444	Furnishings	-	-	$638,601.88	-
49	460	Equipment Components	-	-	-	-
49	481	Technology Supplies	-	-	-	-
49	482	Non-Capital Technology Hardware	-	-	$166,364.88	-
49	483	Non-Capital Software	-	-	$8,443.26	-
		NON-CAPITAL OBJECTS	**-**	**-**	**$1,412,149.67**	**-**
49	521	Site Improvements Addition	-	-	$15,776.00	-
49	553	Equipment/Vehicles—Individually Depreciated	-	-	$181,854.76	-
49	563	Equipment/Vehicles Replacement—Individually Dep	-	-	$140,569.01	-
49	581	Technology Related Hardware	-	-	$132,430.11	-
49	582	Technology Software	-	-	$141,511.93	-
		CAPITAL OBJECTS	**-**	**-**	**$612,141.81**	**-**
49	941	District Dues/Fees	$37,960,483.00	$37,960,483.00	$51,194.36	$16,153,901.00
		OTHER OBJECTS	**$37,960,483.00**	**$37,960,483.00**	**$51,194.36**	**$16,153,901.00**
		GRAND TOTAL	**$37,960,483.00**	**$37,960,483.00**	**$21,335,499.15**	**$16,153,901.00**