Fund 73

Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans or employee benefit plans. Specific requirements for the use of this fund have been established by the Department of Public Instruction.

Employee Benefit 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
73	280	INV EARN	-	-	$14,678.50	-
		OTHER REVENUE	**-**	**-**	**$14,678.50**	**-**
73	951	OPEB DIST	$5,000,000.00	$5,000,000.00	-	-
73	952	OPEB MEN	$225,000.00	$225,000.00	$105,148.83	-
73	963	UNRE GAIN	-	-	$8,387.91	-
		OTHER REVENUE	**$5,225,000.00**	**$5,225,000.00**	**$96,760.92**	**-**
		GRAND TOTAL	**$5,225,000.00**	**$5,225,000.00**	**$111,439.42**	**-**

Fund 73

Employee Benefit 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
73	220	Social Security	-	-	-	-
73	295	Self Funded Health Incentive	-	-	-	-
		BENEFITS	**-**	**-**	**-**	**-**
73	310	Contracted Services	-	-	$7,618.04	-
		PURCHASED SERVICES	**-**	**-**	**$7,618.04**	**-**
73	964	Realized Losses on Investments Adjustment	-	-	$8,455.40	-
73	969	Other Adjustments	-	-	-	-
73	991	Trust Fund Expenditures	$1,900,000.00	$1,900,000.00	$1,917,537.52	$1,900,000.00
73	992	Trust Fund Disbursements—Pension	$3,760,000.00	$3,760,000.00	$4,056,957.03	$3,760,000.00
73	994	Trust Fund Disbursement—Implicit Rate Subsidy	-	-	-	-
		OTHER OBJECTS	**$5,660,000.00**	**$5,660,000.00**	**$5,982,949.95**	**$5,660,000.00**
		GRAND TOTAL	**$5,660,000.00**	**$5,660,000.00**	**$5,990,567.99**	**$5,660,000.00**