



Fund 30

Debt Service Fund

This fund is used to record transactions related to repayment of general obligation debt such as promissory notes, bonds, and state trust fund loans. Refinancing long-term debt issues is also recorded here. The Debt Service Fund is broken down into 2 sub-funds. Fund 38 is used to account for non-referendum approved debt. Fund 39 is used to account for referendum approved debt.



Fund 30

Debt Service Fund Revenue Summary

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
38	10211	PROPERTY TAX	2,189,250.00	2,163,550	2,163,550	2,163,550.00	2,151,350
38	102	LOCAL SOURCE	2,189,250.00	2,163,550	2,163,550	2,163,550.00	2,151,350
38		NON REFERENDUM DEBT SERVICE	2,189,250.00	2,163,550	2,163,550	2,163,550.00	2,151,350

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
39	10211	PROPERTY TAX	11,085,736.00	8,407,994	8,407,994	8,407,994.00	8,530,419
39	10280	INTEREST INCOME	65,342.49	12,000	12,000	9,174.10	
39	102	LOCAL SOURCE	11,151,078.49	8,419,994	8,419,994	8,417,168.10	8,530,419
39		REFERENDUM APPROVED DEBT SVC	11,151,078.49	8,419,994	8,419,994	8,417,168.10	8,530,419



Fund 30

Debt Service Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Actual</u>	<u>Budget</u>
38	20675	PRINCIPAL LONG TERM BOND	1,690,000.00	1,750,000	1,750,000	1,750,000.00	1,810,000
38	20685	INTEREST LONG TERM BOND	499,250.00	448,550	448,550	448,550.00	378,550
38	206	DEBT RETIREMENT	2,189,250.00	2,198,550	2,198,550	2,198,550.00	2,188,550
38		NON REFERENDUM DEBT SERVICE	2,189,250.00	2,198,550	2,198,550	2,198,550.00	2,188,550

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
39	20675	PRINCIPAL LONG TERM BOND	5,910,000.00	3,865,000	3,865,000	4,525,000.00	4,215,000
39	20685	INTEREST LONG TERM BOND	5,175,735.72	4,639,619	4,639,619	4,643,913.93	4,433,581
39	20691	PAYING AGENT FEES	0.00			15,650.00	
39	206	DEBT RETIREMENT	11,085,735.72	8,504,619	8,504,619	9,184,563.93	8,648,581
39		REFERENDUM APPROVED DEBT SVC	11,085,735.72	8,504,619	8,504,619	9,184,563.93	8,648,581