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

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
38	211	PROPRY TX	$2,151,350.00	$2,151,350.00	$2,150,350.00	$2,157,950.00
		LOCAL SOURCE	**$2,151,350.00**	**$2,151,350.00**	**$2,150,350.00**	**$2,157,950.00**
		GRAND TOTAL	**$2,151,350.00**	**$2,151,350.00**	**$2,150,350.00**	**$2,157,950.00**

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
39	211	PROPRY TX	$8,530,419.00	$8,530,419.00	$8,530,419.00	$8,670,669.00
39	280	INV EARN	-	-	$39,844.01	-
		LOCAL SOURCE	**$8,530,419.00**	**$8,530,419.00**	**$8,570,263.01**	**$8,670,669.00**
		GRAND TOTAL	**$8,530,419.00**	**$8,530,419.00**	**$8,570,263.01**	**$8,670,669.00**

Fund 30

Debt Service 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
38	675	Long-Term Bond Principal	$1,810,000.00	$1,810,000.00	$1,810,000.00	$1,880,000.00
38	685	Long-Term Bond Interest	$378,550.00	$378,550.00	$378,550.00	$306,150.00
		DEBT SERVICE	**$2,188,550.00**	**$2,188,550.00**	**$2,188,550.00**	**$2,186,150.00**
		GRAND TOTAL	**$2,188,550.00**	**$2,188,550.00**	**$2,188,550.00**	**$2,186,150.00**

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
39	675	Long-Term Bond Principal	$4,215,000.00	$4,215,000.00	$4,215,000.00	$4,575,000.00
39	685	Long-Term Bond Interest	$4,433,581.00	$4,433,581.00	$4,433,581.26	$4,210,044.00
39	691	Paying Agent Fees	-	-	$950.00	-
		DEBT SERVICE	**$8,648,581.00**	**$8,648,581.00**	**$8,649,531.26**	**$8,785,044.00**
		GRAND TOTAL	**$8,648,581.00**	**$8,648,581.00**	**$8,649,531.26**	**$8,785,044.00**