



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

DEBT SERVICE FUND REVENUE SUMMARY

			2023	2024	2024	2024	2025
			<u>Actual</u>	Adopted	Revised	<u>Actual</u>	<u>Budget</u>
				Budget	Budget		
38	10211	PROPERTY TAX	3,132,344.00	2,189,250	2,189,250	2,189,250.00	2,163,550
38	10280	INTEREST INCOME	0.00			0.00	
38	102	LOCAL SOURCE	3,132,344.00	2,189,250	2,189,250	2,189,250.00	2,163,550
38	10875	PROCEEDS FR LONG TERM BOND	0.00			0.00	
38	108	OTHER SOURCES	0.00			0.00	
38	10968	PREMIUM ON NONREFINANCED DEBT	0.00			0.00	
38	109	OTHER REVENUE	0.00			0.00	
38		NON REFERENDUM DEBT SERVICE	3,132,344.00	2,189,250	2,189,250	2,189,250.00	2,163,550

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

DEBT SERVICE FUND REVENUE SUMMARY

			2023	2024	2024	2024	2025
			<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	7,150,250.00	11,085,736	11,085,736	11,085,736.00	8,407,994
39	10280	INTEREST INCOME	130,904.19			65,342.49	12,000
39	102	LOCAL SOURCE	7,281,154.19	11,085,736	11,085,736	11,151,078.49	8,419,994
39	10875	PROCEEDS FR LONG TERM BOND	91,595,000.00			0.00	
39	10879	PREMIUM ON REFINANCED DEBT	4,263,026.30			0.00	
39	108	OTHER SOURCES	95,858,026.30			0.00	
39	10968	PREMIUM ON NONREFINANCED DEBT	50,581.75			0.00	
39	109	OTHER REVENUE	50,581.75			0.00	
39		REFERENDUM APPROVED DEBT SVC	103,189,762.24	11,085,736	11,085,736	11,151,078.49	8,419,994



Fund 30

Debt Service Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
DEBT SERVICE FUND EXPENDITURE SUMMARY

			2023	2024	2024	2024	2025
			<u>Actual</u>	Adopted	Revised	<u>Actual</u>	<u>Budget</u>
				Budget	Budget		
38	20673	PRINCIPAL LONG TERM NOTE	970,000.00			0.00	
38	20675	PRINCIPAL LONG TERM BOND	1,635,000.00	1,690,000	1,690,000	1,690,000.00	1,750,000
38	20683	INTEREST LONG TRM NOTE	19,400.00			0.00	
38	20685	INTEREST LONG TERM BOND	536,037.50	499,250	499,250	499,250.00	448,550
38	206	DEBT RETIREMENT	3,160,437.50	2,189,250	2,189,250	2,189,250.00	2,198,550
38		NON REFERENDUM DEBT SERVICE	3,160,437.50	2,189,250	2,189,250	2,189,250.00	2,198,550

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
DEBT SERVICE FUND EXPENDITURE SUMMARY

			2023	2024	2024	2024	2025
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
39	20673	PRINCIPAL LONG TERM NOTE	94,688,436.30			0.00	
39	20675	PRINCIPAL LONG TERM BOND	2,100,000.00	5,910,000	5,910,000	5,910,000.00	3,865,000
39	20683	INTEREST LONG TRM NOTE	4,897,563.70			0.00	
39	20685	INTEREST LONG TERM BOND	1,102,750.00	5,175,735	5,175,735	5,175,735.72	4,639,619
39	20691	PAYING AGENT FEES	183,590.00			0.00	
39	206	DEBT RETIREMENT	102,972,340.00	11,085,735	11,085,735	11,085,735.72	8,504,619
39		REFERENDUM APPROVED DEBT SVC	102,972,340.00	11,085,735	11,085,735	11,085,735.72	8,504,619