



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

| | | | 2022 | 2023 | 2023 | 2023 | 2024 |
|-----------|------------|------------------------------------|---------------------|------------------|------------------|---------------------|------------------|
| | | | <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 | 3,131,638.00 | 3,132,344 | 3,132,344 | 3,132,344.00 | 2,189,250 |
| 38 | 10280 | INTEREST INCOME | 0.00 | | | 0.00 | |
| 38 | 102 | LOCAL SOURCE | 3,131,638.00 | 3,132,344 | 3,132,344 | 3,132,344.00 | 2,189,250 |
| 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 | 3,131,638.00 | 3,132,344 | 3,132,344 | 3,132,344.00 | 2,189,250 |

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

DEBT SERVICE FUND REVENUE SUMMARY

| | | | 2022 | 2023 | 2023 | 2023 | 2024 |
|-----------|------------|-------------------------------------|---------------------|------------------|------------------|-----------------------|-------------------|
| | | | <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 | 3,173,250.00 | 7,150,250 | 7,150,250 | 7,150,250.00 | 11,085,736 |
| 39 | 10280 | INTEREST INCOME | 17,875.90 | | | 130,904.19 | |
| 39 | 102 | LOCAL SOURCE | 3,191,125.90 | 7,150,250 | 7,150,250 | 7,281,154.19 | 11,085,736 |
| 39 | 10875 | PROCEEDS FR LONG TERM BOND | 0.00 | | | 91,595,000.00 | |
| 39 | 10879 | PREMIUM ON REFINANCED DEBT | 0.00 | | | 4,263,026.30 | |
| 39 | 108 | OTHER SOURCES | 0.00 | | | 95,858,026.30 | |
| 39 | 10968 | PREMIUM ON NONREFINANCED DEBT | 0.00 | | | 50,581.75 | |
| 39 | 109 | OTHER REVENUE | 0.00 | | | 50,581.75 | |
| 39 | | REFERENDUM APPROVED DEBT SVC | 3,191,125.90 | 7,150,250 | 7,150,250 | 103,189,762.24 | 11,085,736 |



Fund 30

Debt Service Fund Expenditure Summary

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

| | | | 2022 | 2023 | 2023 | 2023 | 2024 |
|-----------|------------|------------------------------------|---------------------|------------------|------------------|---------------------|------------------|
| | | | <u>Actual</u> | Adopted | Revised | <u>Actual</u> | <u>Budget</u> |
| | | | | Budget | Budget | | |
| 38 | 20673 | PRINCIPAL LONG TERM NOTE | 950,000.00 | 970,000 | 970,000 | 970,000.00 | |
| 38 | 20675 | PRINCIPAL LONG TERM BOND | 1,585,000.00 | 1,635,000 | 1,635,000 | 1,635,000.00 | 1,690,000 |
| 38 | 20683 | INTEREST LONG TRM NOTE | 38,400.00 | 19,400 | 19,400 | 19,400.00 | |
| 38 | 20685 | INTEREST LONG TERM BOND | 599,437.50 | 536,038 | 536,038 | 536,037.50 | 499,250 |
| 38 | 206 | DEBT RETIREMENT | 3,172,837.50 | 3,160,438 | 3,160,438 | 3,160,437.50 | 2,189,250 |
| 38 | | NON REFERENDUM DEBT SERVICE | 3,172,837.50 | 3,160,438 | 3,160,438 | 3,160,437.50 | 2,189,250 |

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

| | | | 2022 | 2023 | 2023 | 2023 | 2024 |
|-----------|------------|-------------------------------------|---------------------|---------------------------------|---------------------------------|-----------------------|-------------------|
| | | | <u>Actual</u> | Adopted Budget | Revised Budget | <u>Actual</u> | Budget |
| 39 | 20673 | PRINCIPAL LONG TERM NOTE | 0.00 | | | 94,688,436.30 | |
| 39 | 20675 | PRINCIPAL LONG TERM BOND | 2,020,000.00 | 2,100,000 | 2,100,000 | 2,100,000.00 | 5,910,000 |
| 39 | 20683 | INTEREST LONG TRM NOTE | 0.00 | | | 4,897,563.70 | |
| 39 | 20685 | INTEREST LONG TERM BOND | 1,203,750.00 | 1,102,750 | 1,102,750 | 1,102,750.00 | 5,175,735 |
| 39 | 20691 | PAYING AGENT FEES | 0.00 | | | 183,590.00 | |
| 39 | 206 | DEBT RETIREMENT | 3,223,750.00 | 3,202,750 | 3,202,750 | 102,972,340.00 | 11,085,735 |
| 39 | | REFERENDUM APPROVED DEBT SVC | 3,223,750.00 | 3,202,750 | 3,202,750 | 102,972,340.00 | 11,085,735 |