

**DISTRICT SCHOOL BOARD OF JACKSON COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS**

For the Fiscal Year Ended June 30, 2010

Exhibit K-6  
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	Account Number	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	ARRA Economic Stimulus Debt Service (299)	Totals
<b>REVENUES</b>									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Distributed	3321								0.00
CO & DS Withheld for SBE/COBI Bonds	3322	241,756.64							241,756.64
Cost of Issuing SBE/COBI Bonds	3324								0.00
Interest on Undistributed CO&DS	3325								0.00
SBE/COBI Bond Interest	3326	140.94							140.94
Racing Commission Funds	3341		371,500.00						371,500.00
Other Miscellaneous State Revenue	3399								0.00
<b>Total State Sources</b>	<b>3300</b>	<b>241,897.58</b>	<b>371,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613,397.58</b>
<i>Local:</i>									
District Interest and Sinking Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payments in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		1,381.39				0.07		1,381.46
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433		1,797.06						1,797.06
Gifts, Grants, and Bequests	3440								0.00
Miscellaneous Local Revenues	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497								0.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>3,178.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.07</b>	<b>0.00</b>	<b>3,178.52</b>
<b>Total Revenues</b>	<b>3000</b>	<b>241,897.58</b>	<b>374,678.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.07</b>	<b>0.00</b>	<b>616,576.10</b>
<b>EXPENDITURES (Function 9200)</b>									
Redemption of Principal	710	160,000.00	130,000.00						290,000.00
Interest	720	85,507.01	232,971.25						318,478.26
Dues and Fees	730	1,442.12	538.75				46,922.96		48,903.83
Miscellaneous Expenses	790								0.00
<b>Total Expenditures</b>		<b>246,949.13</b>	<b>363,510.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,922.96</b>	<b>0.00</b>	<b>657,382.09</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(5,051.55)</b>	<b>11,168.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(46,922.89)</b>	<b>0.00</b>	<b>(40,805.99)</b>

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<b>OTHER FINANCING SOURCES (USES)</b>									
Sale of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Proceeds of Refunding Bonds	3715	140,000.00							140,000.00
Premium on Refunding Bonds	3792	12,381.50							12,381.50
Proceeds of Loans	3720								0.00
Proceeds of Certificates of Participation	3750								0.00
Premium on Certificates of Participation	3793								0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	(151,110.27)							(151,110.27)
Discounts on Sale of Bonds (Function 9299)	891								0.00
Discounts on Refunding Bonds (Function 9299)	892								0.00
Discounts on Certificates of Participation (Function 9299)	893								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						564,236.39		564,236.39
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	564,236.39	0.00	564,236.39
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		1,271.23	0.00	0.00	0.00	0.00	564,236.39	0.00	565,507.62
<b>Net Change in Fund Balances</b>		(3,780.32)	11,168.45	0.00	0.00	0.00	517,313.50	0.00	524,701.63
Fund Balances, July 1, 2009	2800	47,774.76	475,745.42						523,520.18
Adjustments to Fund Balances	2891								0.00
Fund Balances, June 30, 2010	2700	43,994.44	486,913.87	0.00	0.00	0.00	517,313.50	0.00	1,048,221.81