

**Jamestown City School District  
General Fund Balance Sheet  
June 30, 2007**

		AMOUNT
<b>ASSETS:</b>		
Cash/Cash in Time Deposits	\$8,362,904	
Cash/Special Reserves	\$25,320	
Taxes Receivable	\$1,685,726	
Accounts Receivable	\$10,643	
Due from State and Federal	\$1,189,645	
Due from Other Governments	\$1,228,511	
<b>TOTAL ASSETS</b>		<b>\$12,502,749</b>
<b>LIABILITIES:</b>		
Accounts Payable	\$285,132	
Accrued Liabilities	\$179,842	
Due to Other Funds	\$3,636,825	
Due to Other Governments	\$1,683,725	
Due to Retirement Systems	\$3,178,304	
Compensated Balances	\$256,843	
Deferred Tax Revenues	\$1,685,726	
<b>TOTAL LIABILITIES</b>		<b>\$10,906,397</b>
<b>FUND BALANCE RESERVED:</b>		
Reserve for Encumbrances	\$17,378	
Miscellaneous Reserves	\$114,578	
TOTAL RESERVED FUND BALANCE	\$131,956	
<b>FUND BALANCE UNRESERVED:</b>		
Appropriated Fund Balance	\$600,000	
Unappropriated Fund Balance	\$864,396	
TOTAL UNRESERVED FUND BALANCE	\$1,464,396	
<b>TOTAL FUND BALANCE</b>		<b>\$1,596,352</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>\$12,502,749</b>

**Analysis of Fund Balance**

Fund Balance 7/1/06	\$2,515,106
Add Revenues	\$60,960,706
Less Expenditures	(\$61,879,465)
Rounding Adjustment	\$5
<b>Fund Balance 6/30/07</b>	<b>\$1,596,352</b>