

BESSEMER CITY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2019

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	ACCT GROUPS F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	14,550,214.56	388,321.19	142,682.46	2,928,252.08	0.00	22,205.24	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RECEIVABLES							
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	1,151.26	23.39	0.00	2,630.00	0.00	0.00	0.00
OTHER RECEIVABLES	0.00	335,008.70	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	136,855.47	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	(13,406.77)	90.25	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	97,859,585.94
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	16,741,433.07
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	14,537,959.05	860,299.00	142,682.46	2,930,882.08	0.00	22,205.24	114,601,019.01
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	(2,407.46)	0.00
CLAIMS PAYABLE	(491.98)	(1,405.86)	0.00	0.00	0.00	225.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	2,653.39	1,151.26	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	16,741,433.07
TOTAL LIABILITIES	2,161.41	(254.60)	0.00	0.00	0.00	(2,182.46)	16,741,433.07
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	97,859,585.94
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	355,833.33	398,406.37	0.00	0.00	0.00	1,102.32	0.00
UNRESERVED FUND BALANCE	14,179,964.31	462,147.23	142,682.46	2,930,882.08	0.00	23,285.38	0.00
TOTAL FUND EQUITY	14,535,797.64	860,553.60	142,682.46	2,930,882.08	0.00	24,387.70	97,859,585.94
TOTAL LIABILITIES & FUND EQUITY	14,537,959.05	860,299.00	142,682.46	2,930,882.08	0.00	22,205.24	114,601,019.01