



# Iowa Department of Education



## Bellevue Comm School District FY 2019 - Balance Sheet by Fund

	Source	General Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Agency Funds	Total
	<b>CURRENT ASSETS</b>																				
1	Cash & Investments	2,284,739.45	58,947.08	417,612.62								693,073.14	897,611.20		305,730.00		149,513.99		4,400.00	1,030.74	4,812,658.22
2	Taxes Receivable	3,016,062.34		102,332.16									298,047.54								3,416,442.04
3	Interfund Receivables																				
4	Intergovernmental Receivables	168,018.69		10.58								47,305.23	152,077.34							13,963.04	381,374.88
5	Other Receivables	7,971.19		2,000.00								5,867.81					1,106.85				16,945.85
6	Inventories	9,457.26															4,102.55				13,559.81
7	Prepaid Expenses	13,038.32															556.51				13,594.83
8	Other Current Assets																				
9	<b>TOTAL CURRENT ASSETS</b>	<b>5,499,287.25</b>	<b>58,947.08</b>	<b>521,955.36</b>								<b>746,246.18</b>	<b>1,347,736.08</b>		<b>305,730.00</b>		<b>155,279.90</b>		<b>4,400.00</b>	<b>14,993.78</b>	<b>8,654,575.63</b>
10	Long-Term Assets																37,974.53				37,974.53
11	<b>Total Assets</b>	<b>5,499,287.25</b>	<b>58,947.08</b>	<b>521,955.36</b>								<b>746,246.18</b>	<b>1,347,736.08</b>		<b>305,730.00</b>		<b>193,254.43</b>		<b>4,400.00</b>	<b>14,993.78</b>	<b>8,692,550.16</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>																				
12	Deferred Outflows of Resources																				
13	Deferred Outflows of Resources related to Pensions and OPEB																24,822.00				24,822.00
14	<b>Total Deferred Outflows of Resources</b>																<b>24,822.00</b>				<b>24,822.00</b>
15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,499,287.25</b>	<b>58,947.08</b>	<b>521,955.36</b>								<b>746,246.18</b>	<b>1,347,736.08</b>		<b>305,730.00</b>		<b>218,076.43</b>		<b>4,400.00</b>	<b>14,993.78</b>	<b>8,717,372.16</b>
	<b>CURRENT LIABILITIES</b>																				
16	Interfund Payables																				
17	Intergovernmental Payables	19,099.10											11,287.71								30,386.81
18	Other Payables	48,230.06											4,722.15							13,963.04	66,915.25
19	Contracts Payable																				
20	Bonds Payable														305,730.00						305,730.00
21	Loans Payable																				
22	Accrued Expenses	557,311.95																			557,311.95
23	Payroll Deductions & Withholdings Payable	8,721.47																			8,721.47
24	Advances of Federal Grants/Unearned Revenues																7,005.63				7,005.63
25	Other Current Liabilities																			1,030.74	1,030.74
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>633,362.58</b>											<b>16,009.86</b>		<b>305,730.00</b>		<b>7,005.63</b>			<b>14,993.78</b>	<b>977,101.85</b>
27	Net Pension Liabilities																105,446.00				105,446.00
28	Long-Term Liabilities																7,059.00				7,059.00
29	<b>Total Liabilities</b>	<b>633,362.58</b>											<b>16,009.86</b>		<b>305,730.00</b>		<b>119,510.63</b>			<b>14,993.78</b>	<b>1,089,606.85</b>

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	<b>DEFERRED INFLOWS OF RESOURCES</b>																				
30	Deferred Inflows for Succeeding Year Property Taxes Receivable	2,987,836.00		100,001.00									294,870.00								3,382,707.00
31	Deferred Inflows for Income Surtax Receivable												152,063.00								152,063.00
32	Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days																				
33	Deferred Inflows of Resources related to Pensions and OPEB																4,524.00				4,524.00
34	Total Deferred Inflows of Resources	2,987,836.00		100,001.00									446,933.00				4,524.00				3,539,294.00
	<b>EQUITY</b>																				
35	Net Investment in Capital Assets																37,974.53				37,974.53
36	Nonspendable Fund Balance	22,495.58																			22,495.58
37	Restricted Fund Balance / Restricted Net Position	439,372.30	58,947.08	421,954.36								746,246.18	884,793.22				4,659.06		4,400.00		2,560,372.20
38	Committed Fund Balance																				
39	Assigned Fund Balance																				
40	Unassigned Fund Balance / Unrestricted Net Position	1,416,220.79															51,408.21				1,467,629.00
41	<b>TOTAL FUND EQUITY</b>	<b>1,878,088.67</b>	<b>58,947.08</b>	<b>421,954.36</b>								<b>746,246.18</b>	<b>884,793.22</b>				<b>94,041.80</b>		<b>4,400.00</b>		<b>4,088,471.31</b>
42	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>5,499,287.25</b>	<b>58,947.08</b>	<b>521,955.36</b>								<b>746,246.18</b>	<b>1,347,736.08</b>		<b>305,730.00</b>		<b>218,076.43</b>		<b>4,400.00</b>	<b>14,993.78</b>	<b>8,717,372.16</b>