



Iowa Department of Education



Bellevue Comm School District

FY 2019 - Long-Term Assets and Long-Term Liabilities for Governmental Activities

	Account	Long-Term Assets	Long-Term Liabilities
	LONG-TERM ASSETS & OTHER DEBITS		
1	Land & Land Improvements	831,196.87	
2	Site Improvements	1,016,947.27	
3	Building & Building Improvements	10,247,192.09	
4	Machinery & Equipment	3,287,843.14	
5	Works of Art & Historical Treasures		
6	Infrastructure		
7	Construction in Progress		
8	Intangible Assets		
9	Amount available for retirement of governmental Long-term Debt		
10	Amount to be provided for retirement of governmental Long-term Debt		6,743,538.00
11	TOTAL LONG-TERM ASSETS & OTHER DEBITS (Sum rows 1 to 10)	15,383,179.37	6,743,538.00
	LONG-TERM LIABILITIES & OTHER CREDITS		
12	Bonds Payable		3,020,000.00
13	Loans Payable		
14	Capital Lease & Construction Contract Obligations		
15	Compensated Absences & Special Termination Benefits		
16	Arbitrage Rebate Liability		
17	Other Long-Term Liability (OPEB, IPERS, etc.)		3,723,538.00
18	Investment in Governmental Fixed Assets (before depreciation)	15,383,179.37	
19	TOTAL LONG-TERM LIABILITIES & OTHER CREDITS (sum rows 12 to 18)	15,383,179.37	6,743,538.00