



Iowa Department of Education



Bellevue Comm School District FY 2022 - Balance Sheet by Fund

	Source	General Fund	Non-Fiduciary Scholarship Funds	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	Custodial Funds	Total
	CURRENT ASSETS																					
1	Cash & Investments	2,906,851.26		92,590.44	386,757.41								1,193,776.49	1,517,039.79		358,608.98		368,945.82		10,601.00	1,144.69	6,836,315.88
2	Taxes Receivable	2,812,308.97			151,272.68									319,792.95								3,283,374.60
3	Interfund Receivables																					
4	Intergovernmental Receivables	215,793.82			7.89								49,937.14	217,294.16							14,539.95	497,572.96
5	Other Receivables	6,844.79																374.45			66.33	7,285.57
6	Inventories	8,954.11																7,508.06				16,462.17
7	Prepaid Expenses	14,437.95																1,442.09				15,880.04
8	Other Current Assets																					
9	TOTAL CURRENT ASSETS	5,965,190.90		92,590.44	538,037.98								1,243,713.63	2,054,126.90		358,608.98		378,270.42		10,601.00	15,750.97	10,656,891.22
10	Long-Term Assets																	29,650.73				29,650.73
11	Total Assets	5,965,190.90		92,590.44	538,037.98								1,243,713.63	2,054,126.90		358,608.98		407,921.15		10,601.00	15,750.97	10,686,541.95
	DEFERRED OUTFLOWS OF RESOURCES																					
12	Deferred Outflows of Resources																					
13	Deferred Outflows of Resources related to Pensions and OPEB																	16,161.00				16,161.00
14	Total Deferred Outflows of Resources																	16,161.00				16,161.00
15	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,965,190.90		92,590.44	538,037.98								1,243,713.63	2,054,126.90		358,608.98		424,082.15		10,601.00	15,750.97	10,702,702.95
	CURRENT LIABILITIES																					
16	Interfund Payables																					
17	Intergovernmental Payables	216,099.91			6,168.75																	222,268.66
18	Other Payables	16,248.54																				16,248.54
19	Contracts Payable																					
20	Bonds Payable																					
21	Loans Payable																					
22	Accrued Expenses	549,085.66																				549,085.66
23	Payroll Deductions & Withholdings Payable	12,286.38																				12,286.38
24	Advances of Federal Grants/Unearned Revenues																	16,142.89				16,142.89
25	Other Current Liabilities																					
26	TOTAL CURRENT LIABILITIES	793,720.49			6,168.75													16,142.89				816,032.13
27	Net Pension Liabilities																	15,106.00				15,106.00
28	Long-Term Liabilities																	24,051.00				24,051.00

29	Total Liabilities	793,720.49			6,168.75												55,299.89				855,189.13
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	DEFERRED INFLOWS OF RESOURCES																					
30	Deferred Inflows for Succeeding Year Property Taxes Receivable	2,796,999.00			150,000.00									318,155.00								3,265,154.00
31	Deferred Inflows for Income Surtax Receivable													217,284.00								217,284.00
32	Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days																					
33	Deferred Inflows of Resources related to Pensions and OPEB																	77,119.00				77,119.00
34	Deferred Inflows of Resources	2,796,999.00			150,000.00									535,439.00				77,119.00				3,559,557.00
	EQUITY																					
35	Net Investment in Capital Assets																	29,650.73				29,650.73
36	Nonspendable Fund Balance	23,392.06																				23,392.06
37	Restricted Fund Balance / Restricted Net Position	328,145.67		92,590.44	381,869.23								1,243,713.63	1,518,687.90		358,608.98		8,950.15		10,601.00	15,750.97	3,958,917.97
38	Committed Fund Balance																					
39	Assigned Fund Balance																					
40	Unassigned Fund Balance / Unrestricted Net Position	2,022,933.68																253,062.38				2,275,996.06
41	TOTAL FUND EQUITY	2,374,471.41		92,590.44	381,869.23								1,243,713.63	1,518,687.90		358,608.98		291,663.26		10,601.00	15,750.97	6,287,956.82
42	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	5,965,190.90		92,590.44	538,037.98								1,243,713.63	2,054,126.90		358,608.98		424,082.15		10,601.00	15,750.97	10,702,702.95