



Iowa Department of Education



Bellevue Comm School District

FY 2022 - 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	1,033,562.76	
3	Building & Building Improvements	10,379,458.21	
4	Machinery & Equipment	3,377,705.85	
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		358,608.98
10	Amount to be provided for retirement of governmental Long-term Debt		2,646,432.02
11	TOTAL LONG-TERM ASSETS & OTHER DEBITS (Sum rows 1 to 10)	15,621,923.69	3,005,041.00
	LONG-TERM LIABILITIES & OTHER CREDITS		
12	Bonds Payable		2,172,000.00
13	Loans Payable		
14	Capital Lease, Operating Lease & Construction Contract Obligations		
15	Compensated Absences & Special Termination Benefits		
16	Arbitrage Rebate Liability		
17	Other Long-Term Liability (OPEB, IPERS, etc.)		833,041.00
18	Investment in Governmental Fixed Assets (before depreciation)	15,621,923.69	
19	TOTAL LONG-TERM LIABILITIES & OTHER CREDITS (sum rows 12 to 18)	15,621,923.69	3,005,041.00