



Iowa Department of Education



Bellevue Comm School District FY 2020 - 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	Custodial Funds	Total
	CURRENT ASSETS																				
1	Cash & Investments	2,918,768.35	68,443.61	421,083.43								966,577.91	966,286.26		311,323.75		157,924.73		6,720.00	10,173.86	5,827,301.90
2	Taxes Receivable	2,714,370.80		110,458.36									334,480.73								3,159,309.89
3	Interfund Receivables																				
4	Intergovernmental Receivables	167,723.47										51,962.47	203,246.00							7,323.01	430,254.95
5	Other Receivables	6,435.64		1,320.00								3,192.26					313.15				11,261.05
6	Inventories	9,012.79															4,185.88				13,198.67
7	Prepaid Expenses	13,305.55															1,436.37				14,741.92
8	Other Current Assets																				
9	TOTAL CURRENT ASSETS	5,829,616.60	68,443.61	532,861.79								1,021,732.64	1,504,012.99		311,323.75		163,860.13		6,720.00	17,496.87	9,456,068.38
10	Long-Term Assets																32,339.54				32,339.54
11	Total Assets	5,829,616.60	68,443.61	532,861.79								1,021,732.64	1,504,012.99		311,323.75		196,199.67		6,720.00	17,496.87	9,488,407.92
	DEFERRED OUTFLOWS OF RESOURCES																				
12	Deferred Outflows of Resources																				
13	Deferred Outflows of Resources related to Pensions and OPEB																21,026.00				21,026.00
14	Total Deferred Outflows of Resources																21,026.00				21,026.00
15	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,829,616.60	68,443.61	532,861.79								1,021,732.64	1,504,012.99		311,323.75		217,225.67		6,720.00	17,496.87	9,509,433.92
	CURRENT LIABILITIES																				
16	Interfund Payables																				
17	Intergovernmental Payables	14,693.78											6,560.66								21,254.44
18	Other Payables	22,727.66											16,897.05		1,000.00					7,323.01	47,947.72
19	Contracts Payable																				
20	Bonds Payable														310,323.75						310,323.75
21	Loans Payable																				
22	Accrued Expenses	575,545.19																			575,545.19
23	Payroll Deductions & Withholdings Payable	14,431.66																			14,431.66
24	Advances of Federal Grants/Unearned Revenues	28,462.07															15,943.13				44,405.20
25	Other Current Liabilities																			10,173.86	10,173.86
26	TOTAL CURRENT LIABILITIES	655,860.36											23,457.71		311,323.75		15,943.13			17,496.87	1,024,081.82
27	Net Pension Liabilities																97,535.00				97,535.00
28	Long-Term Liabilities																22,346.00				22,346.00
29	Total Liabilities	655,860.36											23,457.71		311,323.75		135,824.13			17,496.87	1,143,962.82

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	DEFERRED INFLOWS OF RESOURCES																					
30	Deferred Inflows for Succeeding Year Property Taxes Receivable	2,700,703.00		109,999.00									333,176.00									3,143,878.00
31	Deferred Inflows for Income Surtax Receivable												203,246.00									203,246.00
32	Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days																					
33	Deferred Inflows of Resources related to Pensions and OPEB																12,673.00					12,673.00
34	Deferred Inflows of Resources	2,700,703.00		109,999.00									536,422.00				12,673.00					3,359,797.00
	EQUITY																					
35	Net Investment in Capital Assets																32,339.54					32,339.54
36	Nonspendable Fund Balance	22,318.34																				22,318.34
37	Restricted Fund Balance / Restricted Net Position	442,093.31	68,443.61	422,862.79								1,021,732.64	944,133.28				5,622.25		6,720.00			2,911,607.88
38	Committed Fund Balance																					
39	Assigned Fund Balance																					
40	Unassigned Fund Balance / Unrestricted Net Position	2,008,641.59															30,766.75					2,039,408.34
41	TOTAL FUND EQUITY	2,473,053.24	68,443.61	422,862.79								1,021,732.64	944,133.28				68,728.54		6,720.00			5,005,674.10
42	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	5,829,616.60	68,443.61	532,861.79								1,021,732.64	1,504,012.99		311,323.75		217,225.67		6,720.00	17,496.87		9,509,433.92