

**GADSDEN INDEPENDENT SCHOOL DISTRICT  
CHANGES IN GENERAL CAPITAL ASSETS  
June 30, 2014**

|  | <u>Balance<br/>Beginning<br/>of Year</u> | <u>Beginning<br/>Adjustments on<br/>Depreciation</u> | <u>New<br/>Beginning<br/>Balance</u> | <u>Additions</u>    | <u>Capitalization<br/>of Construction<br/>In Progress</u> | <u>Disposed<br/>Assets</u> | <u>PSFA<br/>12/13</u> | <u>PSFA<br/>13/14</u> | <u>PSFA<br/>11/12</u> | <u>Current<br/>Depreciation<br/>13-14</u> | <u>Balance<br/>Prior to June<br/>Accruals</u> | <u>Accruals<br/>Added to<br/>Visions<br/>13-14</u> | <u>Accruals<br/>Added to<br/>Engagement<br/>13-14</u> | <u>PY<br/>Accruals<br/>Reversed from<br/>12-13</u> | <u>Balance<br/>End Of<br/>Year</u> |
|--|--|--|--------------------------------------|---------------------|---|----------------------------|-----------------------|-----------------------|-----------------------|---|---|--|---|--|------------------------------------|
| <b>Governmental activities:</b>                    |  |  |                                      |                     |   |                            |                       |                       |                       |   |   |  |   |  |                                    |
| Land   | 2,559,939                                |  | 2,559,939                            | -                   | -   |                            |                       |                       |                       |   | 2,559,939                                     |  |   |  | 2,559,939                          |
| Land Improvements                                  | 13,430,493                               |  | 13,430,493                           | -                   | 567,970   |                            |                       |                       |                       |   | 13,998,463                                    | 2,790  | 198,423   |  | 14,199,676                         |
| Buildings  | 179,054,792                              | 119,060,889  | 298,115,681                          | 570,938             | 10,044,232  |                            | -                     | 38,509,473            |                       |   | 347,240,323                                   | 79,103   | 2,587,179   |  | 349,906,605                        |
| Equipment and furniture                            | 20,975,094                               |  | 20,975,094                           | 821,774             |   |                            |                       |                       |                       |   | 21,796,868                                    | 12,500   |   | (20,832)   | 21,788,536                         |
| Construction in process                            | 8,284,943                                |  | 8,284,943                            | 14,419,292          | (10,612,202)  |                            |                       |                       |                       |   | 12,092,033                                    |  |   |  | 12,092,033                         |
| Totals at historical cost                          | 224,305,261                              | 119,060,889  | 343,366,150                          | 15,812,004          | A. -  | -                          | G -                   | H 38,509,473          |                       | -   | 397,687,626                                   | B 94,393   | 2,785,602   | (20,832)   | 400,546,789                        |
| Less accumulated depreciation for:                 |  |  |                                      |                     |   |                            |                       |                       |                       |   |   |  |   |  |                                    |
| Land Improvements                                  | 6,443,798                                | (1,133,890)  | 5,309,908                            | 907,107             |   |                            |                       |                       |                       | 907,107                                   | 6,217,014                                     |  |   |  | 6,217,014                          |
| Buildings  | 76,595,914                               | 5,421,251  | 82,017,165                           | 6,854,024           |   |                            |                       | 402,495               | 3,959,781             | 11,216,300                                | 93,233,465                                    |  |   |  | 93,233,465                         |
| Equipment and furniture                            | 18,673,610                               | (834,636)  | 17,838,974                           | 527,650             |   |                            |                       |                       |                       | 527,650                                   | 18,366,624                                    |  |   |  | 18,366,624                         |
| Total accumulated depreciation                     | 101,713,322                              | 3,452,725  | 105,166,047                          | C. 8,288,781        | -   |                            |                       | 402,495               | 3,959,781             | 12,651,057                                | D. 117,817,104                                | E.   | -   | -  | 117,817,104                        |
| <b>Governmental activities capital assets, net</b> | <u>\$ 122,591,939</u>                    | <u>\$ 115,608,163</u>                                | <u>\$ 238,200,102</u>                | <u>\$ 7,523,223</u> | <u>\$ -</u>   | <u>\$ -</u>                | <u>\$ -</u>           | <u>\$ 38,106,978</u>  | <u>\$ (3,959,781)</u> | <u>(12,651,057)</u>                       | <u>279,870,522</u>                            | <u>F. \$ 94,393</u>                                | <u>\$ 2,785,602</u>                                   | <u>\$ (20,832)</u>                                 | <u>282,729,685</u>                 |

- A Agrees to 7-1-13 to 6-30-14 Fixed Asset Listing without PSFA portion
- B Agrees to 7-1-13 to 6-30-14 **Book Cost** Cumulative Book Asset Detail By Depreciation Category (PDF File)
- C Agrees to 7-1-13 to 6-30-14 **Book Prior Depreciation** Cumulative Book Asset Detail By Depreciation Category (PDF File) minus Land Depreciation (\$1,253,586.29)
- D Agrees to 7-1-13 to 6-30-14 **Book Current Depreciation** Cumulative Book Asset Detail By Depreciation Category (PDF File) minus Land Depreciation (\$1,253,586.29)
- E Agrees to 7-1-13 to 6-30-14 **Book End Depreciation** Cumulative Book Asset Detail By Depreciation Category (PDF File) minus Land Depreciation (\$1,308,240.15)
- F Agrees to 7-1-13 to 6-30-14 **Net Value** Cumulative Book Asset Detail By Depreciation Category (PDF File) minus Land Depreciation (\$1,308,240.15)
- G Agrees to 7-1-13 to 6-30-14 Disposed Asset Listing (PDF) - Disposals Sheet in Excel File
- H There are no PSFA portions in this fiscal year 12-13 for completed projects.

**Depreciation Expense charged to governmental functions as follows:**

|  | 6-30-14<br>Dep allocation | 6-30-14<br>Ratio |
|--|---------------------------|------------------|
| CENTRAL SERVICES - 2500                        | 181,883                   | 1.44%            |
| COMMUNITY SERVICES OPERATIONS - 3300           | 14,987                    | 0.12%            |
| DEBT SERVICE - 5000                            | 968,751                   | 7.66%            |
| FACILITIES ACQUISITION AND CONSTRUCTION - 4000 | 1,747,411                 | 13.81%           |
| FOOD SERVICES OPERATIONS - 3100                | 602,510                   | 4.76%            |
| INSTRUCTION - 1000                             | 5,900,309                 | 46.64%           |
| OPERATION AND MAINTENANCE OF PLANT - 2600      | 890,107                   | 7.04%            |
| OTHER SUPPORT SERVICES - 2900                  | 10,346                    | 0.08%            |
| STUDENT TRANSPORTATION - 2700                  | 406,630                   | 3.21%            |
| SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300 | 80,281                    | 0.63%            |
| SUPPORT SERVICES-INSTRUCTION - 2200            | 459,661                   | 3.63%            |
| SUPPORT SERVICES-SCHOOL ADMINISTRATION - 2400  | 498,774                   | 3.94%            |
| SUPPORT SERVICES-STUDENTS - 2100               | 889,408                   | 7.03%            |
| <b>Total</b>                                   | <u>12,651,057</u>         | <u>100.00%</u>   |

**Additions by GASB Function for 2013-14**

|                              |               | 13-14 PSFA<br>/Accruals Added |
|------------------------------|---------------|-------------------------------|
| Instruction                  | Function 1000 | #REF! -                       |
| Support Services-Student     | Function 2100 | #REF! -                       |
| Support Services-Instruction | Function 2200 | #REF! -                       |
| Central Services             | Function 2500 | \$0 -                         |
| Food Service                 | Function 3100 | #REF! -                       |
| Capital Outlay               | Function 4000 | #REF! 41,389,467              |
| <b>Total</b>                 |               | <u>#REF! 41,389,467</u>       |