

**GADSDEN INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN GENERAL CAPITAL ASSETS**  
**June 30, 2015**

	Balance Beginning of Year	Additions	Capitalization of Construction In Progress	Disposed Assets	PSFA 14-15	PY Accruals Adjustment	Balance Prior to June Accruals	Accruals Added 14-15	PY Accruals Reversed	Grand Total Additions	Balance End Of Year
<b>Governmental activities:</b>											
Land	2,559,939	0	-	-			2,559,939				2,559,939
Land Improvements	14,199,676	-	394,861	106,358			14,488,178		(201,213)	-	14,286,965
Buildings	349,906,605	637,952	13,555,365	5,653,040	8,789,373		367,236,255		(2,666,282)	-	364,569,973
Equipment and furniture	21,788,536	599,224		10,366,618		24,702	12,045,844		(12,500)		12,033,344
Construction in process	12,092,033	12,478,362	(13,950,225)	-			10,620,170				10,620,170
Totals at historical cost	400,546,789	13,715,538	0	16,126,016	8,789,373	24,702	406,950,386	-	(2,879,995)	-	404,070,391
Less accumulated depreciation for:											
Land Improvements	6,217,014										
Buildings	93,233,465										
Equipment and furniture	18,366,624										
Total accumulated depreciation	117,817,103	-	-	-	-	-	-	-	-	-	-
<b>Governmental activities capital assets, net</b>	<b>\$ 282,729,686</b>	<b>\$ 13,715,538</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 8,789,373</b>	<b>\$ 24,702</b>	<b>\$ 406,950,386</b>	<b>\$ -</b>	<b>\$(2,879,995)</b>	<b>\$ -</b>	<b>\$ 404,070,391</b>

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 Cumulative Book Asset Detail By Depreciation Category (PDF File)

C Agrees to 7-1-13 to 6-30-14 Disposed Asset Listing (PDF) - Disposals Sheet in Excel File

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

	6-30-15 Dep allocation	6-30-15 Ratio
INSTRUCTION - 1000	-	47.70%
SUPPORT SERVICES-STUDENTS - 2100	-	7.30%
SUPPORT SERVICES-INSTRUCTION - 2200	-	3.72%
SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300	-	0.62%
SUPPORT SERVICES-SCHOOL ADMINISTRATION - 2400	-	3.85%
CENTRAL SERVICES - 2500	-	1.45%
OPERATION AND MAINTENANCE OF PLANT - 2600	-	7.22%
STUDENT TRANSPORTATION - 2700	-	3.42%
OTHER SUPPORT SERVICES - 2900	-	0.08%
FOOD SERVICES OPERATIONS - 3100	-	5.19%
COMMUNITY SERVICES OPERATIONS - 3300	-	0.15%
FACILITIES ACQUISITION AND CONSTRUCTION - 4000	-	11.85%
DEBT SERVICE - 5000	-	7.45%
<b>Total</b>	<b>-</b>	<b>100.00%</b>

**Additions by GASB Function for 2014-15**

		14-15 PSFA /Accruals Added
Instruction	Function 1000	\$ 45,749.60
Support Services-Student	Function 2100	\$ 21,815.21
Support Services-Instruction	Function 2200	\$ -
Central Services	Function 2500	\$ -
Food Service	Function 3100	\$ 26,235.40
Capital Outlay	Function 4000	\$ 13,621,738.07
<b>Total</b>		<b>\$ 13,715,538.28</b>
		<b>\$ 8,789,373.08</b>

## Gadsden Independent Schools

### Fixed Asset Listing

Fiscal Year: Not Selected      Account Code Criteria: ?????????????????????????????????

Inservice Date From:                      To:  
 Inventory Date From:                      To:  
 Purchase Date From:                      To:

Tag Number	Serial Number	Description	Acquisition Method	Funding Source	Check #	Actual/Estimated Historical Cost
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						<b>Total for Tag:</b>	\$150.00
TBT10000000101		MONITOR	Purchase	31900.4000.57331.0000.019000.0000.44.0775	0	\$313.00	

**Total for Tag:**                      \$313.00

**GRAND TOTAL:**                      \$404,070,390.76

End of Report