

**GADSDEN INDEPENDENT SCHOOL DISTRICT  
CHANGES IN GENERAL CAPITAL ASSETS  
June 30, 2017**

	Balance Beginning of Year	Additions	PSFA 16-17	Capitalization of Construction In Progress	Disposed Assets	PY Accruals Reversed	Balance Prior to June Accruals	Accruals Added 16-17	Balance End Of Year
<b>Governmental activities:</b>									
Land	2,559,939	-		-	-		2,559,939		2,559,939
Construction in process	26,623,344	3,528,673				(1,560,516)	28,591,501		28,591,501
Land Improvements	14,298,984					(5,513)	14,293,471		14,293,471
Buildings	381,022,635	4,596,861					385,619,497		385,619,497
Equipment and furniture	13,118,937	362,699				(60,119)	13,421,517		13,421,517
Totals at historical cost	437,623,839	8,488,234	A	B	-	(1,626,148)	444,485,925	D	444,485,925
Less accumulated depreciation for:									
Land Improvements	8,002,578						8,002,578		8,002,578
Buildings	113,630,577		-				113,630,577		113,630,577
Equipment and furniture	10,193,785						10,193,785		10,193,785
Total accumulated depreciation	131,826,940	-	E	-	-	-	131,826,940	-	131,826,941
<b>Governmental activities capital assets, net</b>	<b>\$ 305,796,899</b>	<b>\$ 8,488,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,626,148)</b>	<b>\$ 312,658,985</b>	<b>\$ -</b>	<b>\$ 312,658,984</b>

A&B Agrees to 7-1-16 to 6-30-17 Fixed Asset Listing

C Agrees to 7-1-15 to 6-30-16 Disposed Asset Listing (PDF)

D Agrees to the entire Fixed Asset Listing & Book Cost on Cumulative Book Asset Detail by Depreciation Category Report

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

	6-30-17 Dep allocation	6-30-17 Ratio
INSTRUCTION - 1000		
SUPPORT SERVICES-STUDENTS - 2100		
SUPPORT SERVICES-INSTRUCTION - 2200		
SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300		
SUPPORT SERVICES-SCHOOL ADMINISTRATION - 2400		
CENTRAL SERVICES - 2500		
OPERATION AND MAINTENANCE OF PLANT - 2600		
STUDENT TRANSPORTATION - 2700		
OTHER SUPPORT SERVICES - 2900		
FOOD SERVICES OPERATIONS - 3100		
COMMUNITY SERVICES OPERATIONS - 3300		
FACILITIES ACQUISITION AND CONSTRUCTION - 4000		
DEBT SERVICE - 5000		
<b>Total</b>	<b>-</b>	<b>0.00%</b>

**Additions by GASB Function for 2016-17**

	Function	16-17 PSFA Accruals & Adjustments	Grand Total
Instruction	1000		
Support Services-Student	2100		
Support Services-Instruction	2200		
Central Services	2500		
Food Service	3100		
Capital Outlay	4000		
<b>Total</b>		<b>-</b>	<b>0</b>

Gadsden Independent Schools

**Fixed Asset Listing**

Fiscal Year: 2016-17      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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**GRAND TOTAL:**      \$8,488,232.83

End of Report

## Gadsden Independent Schools

### Fixed Asset Listing

Fiscal Year: 2016-17

Account Code Criteria: ?????????????????????????????????

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

To:  
To:  
To:

Tag Number	Serial Number	Description	Acquisition Method	Funding Source	Check #	Actual/Estimated Historical Cost
FA000000002316		BID 15-16-05 FOR RIVERSIDE ELEMENTARY & SUNLAND PARK ELEMENTARY RE-ROOF & MECHANICAL UPGRADES-2016 (	Purchase	31100.4000.54500.0000.019000.0000.43.9612	326549	\$227,919.91
FA000000002316		BID 15-16-05 FOR RIVERSIDE ELEMENTARY & SUNLAND PARK ELEMENTARY RE-ROOF & MECHANICAL UPGRADES-2016 (	Purchase	31100.4000.54500.0000.019000.0000.43.9612	326754	\$9,230.53
FA000000002316		FOR SUNLAND PARK ELEM CAT6 DROPS AND FIBER. SOW: IDENTIFICATION AND REMOVAL OF EXISTING (24) DROPS A	Purchase	31100.4000.54500.0000.019000.0000.43.9612	326420	\$7,539.80
<b>Total for Tag:</b>						\$503,618.87
FA000000002317		FOR RIVERSIDE ELEM CAT6 DROPS AND FIBER. SOW: IDENTIFICATION AND REMOVAL OF EXISTING (24) DROPS AND	Purchase	31100.4000.54500.0000.019000.0000.43.9612	326264	\$7,539.80
FA000000002317		07/11/16 CHANGE ORDER NO.6 - ADD \$474.79; MCR #63	Purchase	31100.4000.54500.0000.019054.0000.43.9969	0	\$474.79
FA000000002317		FOR DESIGN SERVICES FOR RIVERSIDE ELEMENTARY AND SUNLAND PARK ELEMENTARY RE-ROOF AND MECHAN	Purchase	31100.4000.54500.0000.019000.0000.43.9612	329113	\$6,790.23
FA000000002317		BID 15-16-05 FOR RIVERSIDE ELEMENTARY & SUNLAND PARK ELEMENTARY RE-ROOF & MECHANICAL UPGRADES-2016 (	Purchase	31100.4000.54500.0000.019000.0000.43.9612	329756	\$6,773.39
<b>Total for Tag:</b>						\$21,578.21
<b>GRAND TOTAL:</b>						\$8,488,232.83

End of Report

# 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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**GRAND TOTAL:**      \$444,485,925.17

End of Report