

I. Capital Assets Report for the MDA

Capital Assets Note Disclosure

Capital asset balances and activity for the year ended 06/30/2004 were as follows:

	Beginning Balance	Additions	Retirements/ Reclassifications	Ending Balance
Governmental Activities				
Land	115,500.00	104,390.25		219,890.25
Buildings	2,367,611.94			2,367,611.94
Furniture	67,937.39			67,937.39
Mach & Equip	303,666.97	36,591.44	1,300.00	338,958.41
Totals at historical cost	2,854,716.30	140,981.69	1,300.00	2,994,397.99
Less accumulated depreciation for				
Land	79,000.00	4,784.41		83,784.41
Buildings	1,295,613.66	33,591.81		1,329,205.47
Furniture	11,654.45	3,320.40		14,974.85
Mach & Equip	55,227.24	40,752.65	1,126.64	94,853.25
Total accumulated depreciation	1,441,495.35	82,449.27	1,126.64	1,522,817.98
Governmental activities capital assets, net	1,413,220.95	58,532.42	173.36	1,471,580.01
Business Type Activities				
Furniture		9,812.91		9,812.91
Mach & Equip	23,968.14			23,968.14
Totals at historical cost	23,968.14	9,812.91		33,781.05
Less accumulated depreciation for				
Furniture		449.10		449.10
Mach & Equip	3,656.96	1,597.92		5,254.88
Total accumulated depreciation	3,656.96	2,047.02		5,703.98
Business type activities capital assets, net	20,311.18	7,765.89	0.00	28,077.07
Depreciation expense was charged to governmental functions as follows:				
Unallocated		3,289.39		
Regular Instruction		33,857.83		
Special Ed Instruction		4,138.92		
General Administration Services		2,803.80		
Operation & Maintenance of Plant		15,765.97		
Transportation		22,593.35		
Total		82,449.26		

2. Audit Report - Where Used by Function

Capitalized Items Where Used						
ALL Data		For the year ended 06/30/2004		Arranged by: Where Used Function, Acq.		
Activity Function	Tag	Item Name	Depr. Expense	Remaining Cost	Accumulated Depreciation	Book Value
Government						
General Administration Services						
08/25/1999	A101	Faculty Desks	916.20	18,325.10	4,505.75	13,819.35
09/18/1999	A102	Faculty Chairs	222.60	4,451.22	1,075.12	3,376.10
06/08/2000	1023	Dell computer	260.04	1,300.00	1,061.63	238.37
07/02/2000	1024	Dell computer	260.04	1,300.00	1,039.96	260.04
07/26/2000	1025	Dell computer	260.04	1,300.00	1,039.96	260.04
12/17/2000	1031	Projector	129.96	1,300.13	466.22	833.91
01/10/2001	1032	Fax machine	242.40	2,424.00	848.40	1,575.60
02/03/2001	1033	Fax machine	252.48	2,525.00	862.84	1,662.16
02/22/2002	1049	Gateway Computer	260.04	1,300.00	628.23	671.77
Totals for General Administration Services			2,803.80	34,225.45	11,528.11	22,697.34
Operation & Maintenance of Plant						
06/01/1951	1004	Parking Lot	0.00	24,000.00	24,000.00	0.00
06/01/1951	1005	Sidewalks	0.00	18,000.00	18,000.00	0.00
06/01/1951	1006	Water & Sewer System	0.00	37,000.00	37,000.00	0.00
09/01/1989	1012	New Roof HS	5,616.12	112,323.33	83,306.71	29,016.62
09/30/1989	1013	New Roof ES	5,062.32	101,245.88	75,090.56	26,155.32
05/05/2002	1052	Floor Polisher	107.76	1,616.16	233.24	1,382.92
05/29/2002	1053	Steam cleaner	101.04	1,515.15	218.47	1,296.68
06/22/2002	1054	Auto sweeper	94.32	1,414.14	195.84	1,218.30
08/05/2003	A107	New Parking Lot	4,784.41	104,390.25	4,784.41	99,605.84
Totals for Operation & Maintenance of Plant			15,765.97	401,504.91	242,829.23	158,675.68
Regular Instruction						
08/02/1953	1007	Jr High School	408.33	425,000.00	245,000.00	180,000.00
09/21/1964	1008	Elementary School	6,999.96	500,000.00	278,833.74	221,166.26
04/05/1971	1009	HS Gym Remodel	0.00	300,000.00	200,000.00	100,000.00
11/28/1975	1010	HS Science Wing	0.00	250,128.97	180,128.97	70,000.00
01/05/1997	1014	New Carpet JH	2,975.28	41,654.00	41,654.00	0.00
08/06/1998	1015	Portable - 1	2,887.70	75,192.73	17,085.71	58,107.02
08/01/1999	1016	Portable - 2	2,213.78	57,594.85	10,884.69	46,710.16
10/12/1999	A103	Student Desks	688.80	15,305.20	3,271.00	12,034.20
11/05/1999	A104	Student Chairs	262.56	5,250.00	1,224.08	4,025.92
12/23/1999	A106	Library Shelves	726.72	14,535.35	3,331.75	11,203.60
01/16/2000	1017	Conference Table	189.24	3,785.40	852.18	2,933.22
02/09/2000	1018	Dell computer	238.37	0.00	0.00	0.00
03/04/2000	1019	Dell computer	260.04	1,300.00	1,126.64	173.36
03/28/2000	1020	Dell computer	260.04	1,300.00	1,126.64	173.36
04/21/2000	1021	Dell computer	260.04	1,300.00	1,104.97	195.03
05/15/2000	1022	Dell computer	260.04	1,300.00	1,083.30	216.70
08/19/2000	1026	Dell computer	260.04	1,300.00	1,018.29	281.71
09/12/2000	1027	Dell computer	260.04	1,300.00	996.62	303.38
10/06/2000	1028	Dell computer	260.04	1,300.00	974.95	325.05
10/30/2000	1029	Basketball goals	489.24	4,892.00	1,834.25	3,057.75
11/23/2000	1030	Football goals	376.68	3,767.00	1,381.36	2,385.64
06/03/2001	1038	Desk	65.04	1,300.00	199.74	1,100.26
06/27/2001	1039	Desk	54.96	1,100.00	170.26	929.74
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3. Audit Report - Where Used by Activity/Class

Capitalized Items Where Used							
For the year ended 06/30/2004							
Arranged by: Activity, Class							
Activity Class	Acq Date	Tag	Item Name	Depr. Expense	Remaining Cost	Accumulated Depreciation	Book Value
Government							
Land							
	03/01/1945	1001	Main Campus Land	0.00	24,500.00	0.00	24,500.00
	08/05/1947	1002	Excavation - grading	0.00	12,000.00	0.00	12,000.00
	06/01/1951	1004	Parking Lot	0.00	24,000.00	24,000.00	0.00
	06/01/1951	1005	Sidewalks	0.00	18,000.00	18,000.00	0.00
	06/01/1951	1006	Water & Sewer System	0.00	37,000.00	37,000.00	0.00
	08/05/2003	A107	New Parking Lot	4,784.41	104,390.25	4,784.41	99,605.84
Totals for Land				4,784.41	219,890.25	83,784.41	136,105.84
Buildings							
	05/01/1951	1003	High School	0.00	328,000.00	128,000.00	200,000.00
	08/02/1953	1007	Jr High School	408.33	425,000.00	245,000.00	180,000.00
	09/21/1964	1008	Elementary School	6,999.96	500,000.00	278,833.74	221,166.26
	04/05/1971	1009	HS Gym Remodel	0.00	300,000.00	200,000.00	100,000.00
	11/28/1975	1010	HS Science Wing	0.00	250,128.97	180,128.97	70,000.00
	08/05/1988	1011	HVAC Upgrade	2,797.44	55,949.99	44,527.11	11,422.88
	09/01/1989	1012	New Roof HS	5,616.12	112,323.33	83,306.71	29,016.62
	09/30/1989	1013	New Roof ES	5,062.32	101,245.88	75,090.56	26,155.32
	01/05/1997	1014	New Carpet JH	2,975.28	41,654.00	41,654.00	0.00
	08/06/1998	1015	Portable - 1	4,812.84	125,321.22	28,476.19	96,845.03
	08/01/1999	1016	Portable - 2	4,919.52	127,988.55	24,188.19	103,800.36
Totals for Buildings				33,591.81	2,367,611.94	1,329,205.47	1,038,406.47
Furniture							
	08/25/1999	A101	Faculty Desks	916.20	18,325.10	4,505.75	13,819.35
	09/18/1999	A102	Faculty Chairs	222.60	4,451.22	1,075.12	3,376.10
	10/12/1999	A103	Student Desks	688.80	15,305.20	3,271.00	12,034.20
	11/05/1999	A104	Student Chairs	262.56	5,250.00	1,224.08	4,025.92
	12/23/1999	A106	Library Shelves	726.72	14,535.35	3,331.75	11,203.60
	01/16/2000	1017	Conference Table	189.24	3,785.40	852.18	2,933.22
	06/03/2001	1038	Desk	65.04	1,300.00	199.74	1,100.26
	06/27/2001	1039	Desk	54.96	1,100.00	170.26	929.74
	07/16/2002	1055	Bookcases	136.80	2,735.12	272.72	2,462.40
	04/06/2003	1066	Manager desk	57.48	1,150.00	72.25	1,077.75
Totals for Furniture				3,320.40	67,937.39	14,974.85	52,962.54
Mach & Equip							
	02/09/2000	1018	Dell computer	238.37	0.00	0.00	0.00
	03/04/2000	1019	Dell computer	260.04	1,300.00	1,126.64	173.36
	03/28/2000	1020	Dell computer	260.04	1,300.00	1,126.64	173.36
	04/21/2000	1021	Dell computer	260.04	1,300.00	1,104.97	195.03
	05/15/2000	1022	Dell computer	260.04	1,300.00	1,083.30	216.70
	06/08/2000	1023	Dell computer	260.04	1,300.00	1,061.63	238.37
	07/02/2000	1024	Dell computer	260.04	1,300.00	1,039.96	260.04
	07/26/2000	1025	Dell computer	260.04	1,300.00	1,039.96	260.04
	08/19/2000	1026	Dell computer	260.04	1,300.00	1,018.29	281.71
	09/12/2000	1027	Dell computer	260.04	1,300.00	996.62	303.38
	10/06/2000	1028	Dell computer	260.04	1,300.00	974.95	325.05