



Capital Assets

**To account for plant,
property and
equipment used in
performance of
general school
district functions
and programs.**



June 30, 2003 and 2002

COMPARATIVE SCHEDULES OF
CAPITAL ASSETS - BY SOURCE [1]

	<u>2003</u>	<u>2002</u>
Capital Assets:		
Land and improvements	\$ 63,827,769	\$ 64,157,517
Buildings and equipment	921,647,250	924,989,896
Pupil transportation equipment	9,904,563	7,381,810
Construction in progress	<u>222,480,065</u>	<u>111,076,441</u>
Total Capital Assets	<u>\$ 1,217,859,647</u>	<u>\$ 1,107,605,664</u>
Investments in Capital Assets acquired prior to July 1, 2000	\$ 940,896,467	\$ 941,956,674
Investments in Capital Assets acquired after July 1, 2000		
Capital Projects Fund:		
General obligation bonds	259,668,953	153,996,158
Local, state and federal grants	10,625,103	6,382,094
Contribution from General Fund	151,817	143,787
Other	3,438,654	2,589,790
General Fund	2,146,376	1,880,114
State and Federal Grants Special Revenue Fund	300,500	241,105
Food Service Special Revenue Fund	<u>631,777</u>	<u>415,942</u>
Total Investments in Capital Assets	<u>\$ 1,217,859,647</u>	<u>\$ 1,107,605,664</u>

[1] This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

June 30, 2003

SCHEDULE OF CAPITAL ASSETS
BY FUNCTION AND ACTIVITY [1]

Function and Activity	Capital Assets				Total
	Land and Improvements	Buildings and Equipment	Pupil Transportation	Construction in Progress	
General administration	\$ 803,704	\$ 11,233,308	\$ --	\$ 285,665	\$ 12,322,677
Instruction	62,362,044	892,522,679	--	221,438,190	1,176,322,913
Pupil Transportation	390,741	293,053	9,904,563	--	10,588,357
Operation and maintenance of plant	179,158	7,390,177	--	756,210	8,325,545
Food services	92,122	10,208,033	--	--	10,300,155
Total governmental funds capital assets	<u>\$ 63,827,769</u>	<u>\$ 921,647,250</u>	<u>\$ 9,904,563</u>	<u>\$ 222,480,065</u>	<u>\$ 1,217,859,647</u>

[1] This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

For Fiscal Year Ended June 30, 2003

SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY [1]

Function and Activity	Governmental Funds Capital Assets July 1, 2002	Additions	Deductions	Governmental Funds Capital Assets June 30, 2003
General administration	\$ 13,851,835	\$ 460,899	\$ 2,275,722	\$ 12,037,012
Instruction	958,208,151	3,412,668	6,736,096	954,884,723
Pupil transportation	8,312,026	2,492,859	216,528	10,588,357
Operation and maintenance of plant	6,064,740	1,637,264	132,669	7,569,335
Food services	10,092,471	277,172	69,488	10,300,155
Construction in progress	111,076,441	114,065,315	2,661,691	222,480,065
Total governmental funds capital assets	<u>\$ 1,107,605,664</u>	<u>\$ 122,346,177</u>	<u>\$ 12,092,194</u>	<u>\$ 1,217,859,647</u>

[1] This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

This page intentionally left blank