

**Putnam County No. 535
Non-Depreciable Land**

This account reflects the acquisition value of land owned by the district, other than land acquired or used for bus parking or maintenance and claimable under the Pupil Transportation Reimbursement program.

YEAR ENDED	COST			BALANCE AT 6/30/2024
	BALANCE AT 6/30/2023	ADDITIONS	DELETIONS	
1981	67,609			67,609
1998	52,402			52,402
1999	121,866			121,866
2004	-			-
2005	-			-
2006	-			-
2007	-			-
2008	-			-
2009	-			-
2010	-			-
2011	-			-
2012	-			-
2013	-			-
2014	-			-
2015	-			-
2016	-			-
2017	-			-
2018	-			-
2019	-			-
2020	-			-
2021	-			-
2022	-			-
2023	-			-
2024	-			-
	<u>241,877</u>	<u>-</u>	<u>-</u>	<u>241,877</u>

Permanent Buildings

Years 50

YEAR ENDED	COST			ACCUMULATED DEPRECIATION			Undepreciated Balance		
	BALANCE AT 6/30/2023	ADDITIONS	DELETIONS	BALANCE AT 6/30/2024	ACCUMULATED DEPRECIATION PRIOR YEAR	CURRENT YEAR DEPRECIATION ADDITIONS		ACCUMULATED DEPRECIATION CURRENT	CURRENT DEPRECIATION
1930	350,000			350,000	350,000	-	350,000	-	-
1964	393,838			393,838	393,838	-	393,838	-	-
1967	17,765			17,765	17,765	-	17,765	-	-
1968	13,278			13,278	13,278	-	13,278	-	-
1969	6,576			6,576	6,576	-	6,576	-	-
1970	136,022			136,022	136,022	-	136,022	-	-
1971	33,090			33,090	33,090	-	33,090	-	-
1972	25,905			25,905	25,905	-	25,905	-	-
1973	43,350			43,350	43,350	-	43,350	-	-
1974	220,265			220,265	218,055	2,210	220,265	2,210	-
1975	1,561,305			1,561,305	1,514,464	31,226	1,545,690	31,226	15,615
1976	1,583,892			1,583,892	1,520,540	31,678	1,552,218	31,678	31,674
1977	496,282			496,282	466,244	9,926	476,170	9,926	20,112
1978	201,624			201,624	185,482	4,032	189,514	4,032	12,110
1979	49,940			49,940	44,950	999	45,949	999	3,991
1980	34,052			34,052	29,965	681	30,646	681	3,406
1981 *	20,974			20,974	18,356	419	18,775	419	2,199
1982 *	151,157			151,157	129,386	3,023	132,409	3,023	18,748
1983 *	106,757			106,757	89,244	2,135	91,379	2,135	15,378
1984 *	7,775			7,775	6,360	156	6,516	156	1,259
1985 *	12,087			12,087	9,629	242	9,871	242	2,216
1986 *	55,386			55,386	42,988	1,108	44,096	1,108	11,290
1987	28,027			28,027	20,749	561	21,310	561	6,717
1988	32,257			32,257	23,223	645	23,868	645	8,389
1989	5,906			5,906	4,132	118	4,250	118	1,656
1990	15,689			15,689	10,672	314	10,986	314	4,703
1991	9,505			9,505	6,272	190	6,462	190	3,043
1993	10,611			10,611	6,576	212	6,788	212	3,823
1996	32,162			32,162	18,007	643	18,650	643	13,512
1997	260,496			260,496	140,669	5,210	145,879	5,210	114,617
1998	85,064			85,064	44,229	1,701	45,930	1,701	39,134
1999	424,977			424,977	212,495	8,500	220,995	8,500	203,982
2000	30,398			30,398	14,592	608	15,200	608	15,198
2001	236,836			236,836	108,949	4,737	113,686	4,737	123,150
2002	209,483			209,483	92,178	4,190	96,368	4,190	113,115
2003	44,894			44,894	18,857	898	19,755	898	25,139
2004	76,003			76,003	30,400	1,520	31,920	1,520	44,083
2005	520,585			520,585	197,827	10,412	208,239	10,412	312,346
2006	211,581			211,581	76,175	4,232	80,407	4,232	131,174
2007	381,705			381,705	129,778	7,634	137,412	7,634	244,293
2008	133,523			133,523	42,720	2,670	45,390	2,670	88,133
2009	607,690			607,690	182,310	12,154	194,464	12,154	413,226
2010	7,136,760			7,136,760	1,998,290	142,735	2,141,025	142,735	4,995,735
2011	49,833			49,833	12,961	997	13,958	997	35,875
2012	-			-	-	-	-	-	-
2013	10,056			10,056	2,211	201	2,412	201	7,644
2014	-			-	-	-	-	-	-
2015	21,320			21,320	3,834	426	4,260	426	17,060
2016	737,987			737,987	118,080	14,760	132,840	14,760	605,147
2017	111,191			111,191	15,568	2,224	17,792	2,224	93,399
2018	-			-	-	-	-	-	-
2019	104,008			104,008	10,400	2,080	12,480	2,080	91,528
2020	46,173			46,173	3,692	923	4,615	923	41,558
2021	874,929			874,929	52,497	17,499	69,996	17,499	804,933
2022	266,133			266,133	10,646	5,323	15,969	5,323	250,164
2023	372,588			372,588	7,452	7,452	14,904	7,452	357,684
2024	-	1,055,263		1,055,263	21,105	21,105	21,105	21,105	1,034,158
	18,609,690	1,055,263	-	19,664,953	8,911,928	370,709	9,282,637	370,709	10,382,316

PRIOR UNDEPRECIATED BALANCE 9,697,762 Check figure 368,497

CURRENT UNDEPRECIATED BALANCE 10,382,316 Variance 2,218

1974 depreciated too slowly

**Putnam County No. 535
Improvements Other Than Buildings
Years 20**

Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district, consisting of work such as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and initial installment of fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and demolition work. Special assessments against the district for capital improvements such as streets, curbs, and drains are also recorded here.

YEAR ENDED	COST			ACCUMULATED DEPRECIATION					Undepreciated Balance	
	BALANCE AT 6/30/2023	ADDITIONS	DELETIONS	BALANCE AT 6/30/2024	ACCUMULATED DEPRECIATION PRIOR	CURRENT YEAR DEPRECIATION ADDITIONS	ACCUMULATED DEPRECIATION CURRENT	CURRENT DEPRECIATION		
1975	1,476			1,476	1,476	-	1,476	-	-	
1978	12,164			12,164	12,164	-	12,164	-	-	
1979	18,017			18,017	18,017	-	18,017	-	-	
1980	400			400	400	-	400	-	-	
1981	1,000			1,000	1,000	-	1,000	-	-	
1982	14,288			14,288	14,288	-	14,288	-	-	
1985	5,300			5,300	5,300	-	5,300	-	-	
1989	3,592			3,592	3,592	-	3,592	-	-	
1990	21,071			21,071	21,071	-	21,071	-	-	
1991	1,990			1,990	1,990	-	1,990	-	-	
1993	39,841			39,841	39,841	-	39,841	-	-	
1996	11,666			11,666	11,666	-	11,666	-	-	
1998	178,470			178,470	178,470	-	178,470	-	-	
1999	8,649			8,649	8,649	-	8,649	-	-	
2000	46,542			46,542	46,542	-	46,542	-	-	
2001	18,235			18,235	18,235	-	18,235	-	-	
2004	16,779			16,779	16,191	588	16,779	588	-	
2005	119,619			119,619	113,639	5,980	119,619	5,980	-	
2006	18,800			18,800	16,920	940	17,860	940	940	
2007	125,454			125,454	106,640	6,273	112,913	6,273	12,541	
2008	302,148			302,148	241,712	15,107	256,819	15,107	45,329	
2009	9,541			9,541	7,155	477	7,632	477	1,909	
2010	42,592			42,592	29,820	2,130	31,950	2,130	10,642	
2011	612,711			612,711	398,268	30,636	428,904	30,636	183,807	
2012	587,916			587,916	352,752	29,396	382,148	29,396	205,768	
2014	96,697			96,697	48,350	4,835	53,185	4,835	43,512	
2016	38,532			38,532	15,416	1,927	17,343	1,927	21,189	
2017	233,767			233,767	81,816	11,688	93,504	11,688	140,263	
2018	163,786			163,786	49,134	8,189	57,323	8,189	106,463	
2019	31,951			31,951	7,990	1,598	9,588	1,598	22,363	
2020	49,338			49,338	9,868	2,467	12,335	2,467	37,003	
2021	39,124			39,124	5,868	1,956	7,824	1,956	31,300	
2022	103,517			103,517	10,352	5,176	15,528	5,176	87,989	
2023	42,344			42,344	2,117	2,117	4,234	2,117	38,110	
2024		49,211		49,211		2,461	2,461	2,461	46,750	
	<u>3,017,317</u>	<u>49,211</u>	<u>-</u>	<u>3,066,528</u>	<u>1,896,709</u>	<u>133,941</u>	<u>-</u>	<u>2,030,650</u>	<u>133,941</u>	<u>1,035,878</u>

		Check Figure	<u>133,352</u>
Prior Undepreciated Balance	<u>1,120,608</u>		
		variance	<u>588</u>
Current Undepreciated Balance	<u>1,035,878</u>		2004 depreciating too slowly

Putnam County No. 535

Equipment

Years 10

All capitalized equipment not included in the 3-year or 5-year schedule, including but not limited to other equipment used in the food service program, other equipment used in the driver education program, two-way transportation vehicle communication systems, pupil transportation equipment not installed in the vehicle, service vehicles (such as a tow truck) used to service pupil transportation vehicles, and other capitalized equipment.

*** Delete fully depreciated items**

YEAR ENDED	COST			ACCUMULATED DEPRECIATION						Undepreciated Balance
	BALANCE AT 6/30/2023	ADDITIONS	DELETIONS	BALANCE AT 6/30/2024	ACCUMULATED DEPRECIATION PRIOR YEAR	CURRENT YEAR DEPRECIATION ADDITIONS	DELETIONS	ACCUMULATED DEPRECIATION CURRENT	CURRENT DEPRECIATION	
2010	-			-	-	-		-	-	-
2011	-			-	-	-		-	-	-
2012	-			-	-	-		-	-	-
2013				-				-	-	-
2014	110,425		110,425	-	110,425	-	110,425	-	-	-
2015	96,052			96,052	86,445	9,605		96,050	9,605	2
2016	59,432			59,432	47,544	5,943		53,487	5,943	5,945
2017	50,060			50,060	35,042	5,006		40,048	5,006	10,012
2018	12,972			12,972	7,782	1,297		9,079	1,297	3,893
2019	32,323			32,323	16,160	3,232		19,392	3,232	12,931
2020	184,096			184,096	73,640	18,410		92,050	18,410	92,046
2021	60,636			60,636	12,128	6,064		18,192	6,064	42,444
2022	188,882			188,882	37,776	18,888		56,664	18,888	132,218
2023	128,948			128,948	12,895	12,895		25,790	12,895	103,158
2024		97,364		97,364		9,736		9,736	9,736	87,628
	<u>923,826</u>	<u>97,364</u>	<u>110,425</u>	<u>910,765</u>	<u>439,837</u>	<u>91,076</u>	<u>110,425</u>	<u>420,488</u>	<u>91,076</u>	<u>490,277</u>

Check figure 91,077

Variance (1)

PRIOR UNDEPRECIATED BALANCE 483,989

CURRENT UNDEPRECIATED BALANCE 490,277

Putnam County No. 535
Equipment
Years 5

Pupil transportation vehicles used to transport students, driver education cars, vehicles or transportation equipment used exclusively in the food service program, and equipment necessary for the operation of a special educational facility.

YEAR ENDED	COST			ACCUMULATED DEPRECIATION						Undepreciated Balance
	BALANCE AT 6/30/2023	ADDITIONS	DELETIONS	BALANCE AT 6/30/2024	ACCUMULATED DEPRECIATION PRIOR YEAR	CURRENT YEAR DEPRECIATION ADDITIONS	DELETIONS	ACCUMULATED DEPRECIATION CURRENT	CURRENT DEPRECIATION	
2010	-			-	-	-		-	-	-
2011	-			-	-	-		-	-	-
2012	-			-	-	-		-	-	-
2013	-			-	-	-		-	-	-
2014	-			-	-	-		-	-	-
2015	-			-	-	-		-	-	-
2016	34,871		34,871	-	34,871	-	34,871	-	-	-
2017	-			-	-	-		-	-	-
2018	-			-	-	-		-	-	-
2019	-			-	-	-		-	-	-
2020	-			-	-	-		-	-	-
2021	-			-	-	-		-	-	-
2022	-			-	-	-		-	-	-
2023	-			-	-	-		-	-	-
2024	-			-	-	-		-	-	-
	<u>34,871</u>	<u>-</u>	<u>34,871</u>	<u>-</u>	<u>34,871</u>	<u>-</u>	<u>34,871</u>	<u>-</u>	<u>-</u>	<u>-</u>

Check figure -
Variance -

PRIOR UNDEPRECIATED BALANCE -
CURRENT UNDEPRECIATED BALANCE -