

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	240,413.00		240,413.00			240,413.00
Work in Progress	30,000.00	191,156.00	221,156.00	221,156.00	605,000.00	(162,688.00)
Total capital assets not being depreciated	270,413.00	191,156.00	461,569.00	221,156.00	605,000.00	77,725.00
Capital assets being depreciated:						
Land Improvements	14,292,213.00	(116,450.00)	14,175,763.00	295,000.00		14,470,763.00
Buildings	61,035,622.00	(45,437.00)	60,990,185.00	300,000.00		61,290,185.00
Equipment	1,924,524.00	0.00	1,924,524.00	139,000.00		2,063,524.00
Total capital assets being depreciated	77,252,359.00	(161,887.00)	77,090,472.00	734,000.00	0.00	77,824,472.00
Accumulated Depreciation for:						
Land Improvements	(9,448,268.00)	(9,096.00)	(9,457,364.00)	0.00	700,000.00	(10,157,364.00)
Buildings	(27,758,765.00)	(1,211,784.00)	(28,970,549.00)		1,400,000.00	(30,370,549.00)
Equipment	(1,344,071.00)	(13,316.00)	(1,357,387.00)		150,000.00	(1,507,387.00)
Total accumulated depreciation	(38,551,104.00)	(1,234,196.00)	(39,785,300.00)	0.00	2,250,000.00	(42,035,300.00)
Total capital assets being depreciated, net	38,701,255.00	(1,396,083.00)	37,305,172.00	734,000.00	2,250,000.00	35,789,172.00
Governmental activity capital assets, net	38,971,668.00	(1,204,927.00)	37,766,741.00	955,156.00	2,855,000.00	35,866,897.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	57,094,388.00	1,442,105.00	58,536,493.00	1,500,000.00	3,350,000.00	56,686,493.00	4,244,900.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	86,746.00	1,533.00	88,279.00		32,172.00	56,107.00	32,980.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability							
Net OPEB Obligation	2,208,943.00	21,868,291.00	21,868,291.00		1,278,815.00	20,589,476.00	0.00
Compensated Absences Payable	188,170.00	937,492.00	3,146,435.00	500,000.00	203,492.00	3,442,943.00	203,492.00
		0.00	188,170.00	10,000.00	20,000.00	178,170.00	15,000.00
Governmental activities long-term liabilities	59,578,247.00	24,249,421.00	83,827,668.00	2,010,000.00	4,884,479.00	80,953,189.00	4,496,372.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

