

	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	723,499.00	0.00	723,499.00	0.00	0.00	723,499.00
Work in Progress	25,000.00	62,227.00	87,227.00	225,000.00	0.00	312,227.00
Total capital assets not being depreciated	748,499.00	62,227.00	810,726.00	225,000.00	0.00	1,035,726.00
Capital assets being depreciated:						
Land Improvements	17,765,021.00	100,521.00	17,865,542.00	14,750.00	0.00	17,880,292.00
Buildings	94,235,352.00	302,198.00	94,537,550.00	220,000.00	0.00	94,757,550.00
Equipment	3,521,639.00	0.00	3,521,639.00	246,000.00	0.00	3,767,639.00
Total capital assets being depreciated	115,522,012.00	402,719.00	115,924,731.00	480,750.00	0.00	116,405,481.00
Accumulated Depreciation for:						
Land Improvements	(11,856,232.00)	(51,101.00)	(11,907,333.00)	0.00	900,000.00	(12,807,333.00)
Buildings	(31,535,478.00)	(276,188.00)	(31,811,646.00)	0.00	2,100,000.00	(33,911,646.00)
Equipment	(2,985,989.00)	(31,531.00)	(3,027,520.00)	0.00	155,000.00	(3,182,520.00)
Total accumulated depreciation	(46,387,699.00)	(358,800.00)	(46,746,499.00)	0.00	3,155,000.00	(49,901,499.00)
Total capital assets being depreciated, net	69,134,313.00	43,919.00	69,178,232.00	480,750.00	3,155,000.00	66,503,982.00
Governmental activity capital assets, net	69,882,812.00	106,146.00	69,988,958.00	705,750.00	3,155,000.00	67,539,708.00
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	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			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	68,481,545.00	1,291,418.00	69,772,963.00		2,880,935.00	66,892,028.00	5,111,600.00
State School Building Loans Payable			0.00			0.00	0.00
Certificates of Participation Payable	3,650,000.00	0.00	3,650,000.00		125,000.00	3,525,000.00	281,734.00
Capital Leases Payable	67,676.00	0.00	67,676.00		24,663.00	43,013.00	25,283.00
Lease Revenue Bonds Payable			0.00			0.00	0.00
Other General Long-Term Debt			0.00			0.00	0.00
Net Pension Liability		26,576,187.00	26,576,187.00	0.00	0.00	26,576,187.00	0.00
Net OPEB Obligation	2,831,608.00	1,405,592.00	4,237,200.00	771,141.00	0.00	5,008,341.00	179,164.00
Compensated Absences Payable	250,257.00	0.00	250,257.00	0.00	25,000.00	225,257.00	20,000.00
Governmental activities long-term liabilities	75,281,086.00	29,273,197.00	104,554,283.00	771,141.00	3,055,598.00	102,269,826.00	5,617,781.00
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

