

|  | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases | Decreases    | Ending Balance<br>June 30 | Amounts Due Within<br>One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|--------------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |           |              |                           |                                |
| General Obligation Bonds Payable               | 21,575,860.60                  | 1,388,152.00                          | 22,964,012.60                |           |              | 22,964,012.60             | 2,707,338.00                   |
| 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                   | 3,800,000.00                   | (5,000.00)                            | 3,795,000.00                 |           | (325,000.00) | 4,120,000.00              | 325,000.00                     |
| Net Pension Liability                          | 17,578,406.00                  | 4,255,866.00                          | 21,834,272.00                |           |              | 21,834,272.00             |                                |
| Total/Net OPEB Liability                       | 722,292.00                     | 759,574.00                            | 1,481,866.00                 |           |              | 1,481,866.00              |                                |
| Compensated Absences Payable                   | 97,079.13                      | 9,182.00                              | 106,261.13                   |           |              | 106,261.13                |                                |
| Governmental activities long-term liabilities  | 43,773,637.73                  | 6,407,774.00                          | 50,181,411.73                | 0.00      | (325,000.00) | 50,506,411.73             | 3,032,338.00                   |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |           |              |                           |                                |
| 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                      |                                |
| Total/Net OPEB Liability                       |                                |                                       | 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                           |