

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	29,620,944.00		29,620,944.00			29,620,944.00
Work in Progress	143,086,766.76	(23,522,673.76)	119,564,093.00	104,223,939.00	1,867,148.00	221,920,884.00
Total capital assets not being depreciated	172,707,710.76	(23,522,673.76)	149,185,037.00	104,223,939.00	1,867,148.00	251,541,828.00
Capital assets being depreciated:						
Land Improvements	51,349,046.00	36,314,869.00	87,663,915.00			87,663,915.00
Buildings	361,537,525.11	(13,304,489.11)	348,233,036.00	8,571,693.00		356,804,729.00
Equipment	17,188,613.26	644,059.74	17,832,673.00	175,909.00	391,991.00	17,616,591.00
Total capital assets being depreciated	430,075,184.37	23,654,439.63	453,729,624.00	8,747,602.00	391,991.00	462,085,235.00
Accumulated Depreciation for:						
Land Improvements	(34,606,198.00)	(310,038.00)	(34,916,236.00)	(2,862,629.00)		(37,778,865.00)
Buildings	(151,063,365.71)	(767,130.29)	(151,830,496.00)	(8,521,522.00)		(160,352,018.00)
Equipment	(12,134,665.00)	(661,265.00)	(12,795,930.00)	(2,453,279.00)		(15,249,209.00)
Total accumulated depreciation	(197,804,228.71)	(1,738,433.29)	(199,542,662.00)	(13,837,430.00)	0.00	(213,380,092.00)
Total capital assets being depreciated, net excluding lease assets	232,270,955.66	21,916,006.34	254,186,962.00	(5,089,828.00)	391,991.00	248,705,143.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	404,978,666.42	(1,606,667.42)	403,371,999.00	99,134,111.00	2,259,139.00	500,246,971.00
<b>Business-Type Activities:</b>						
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 excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, 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