

Note 7 - Long-Term Liabilities other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year ended June 30, 2021 consisted of the following:

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year	Due in One Year
General obligation bonds	\$ 315,451,985	\$ 4,310,628	\$ (15,165,000)	\$ 304,597,613	\$ 15,850,000
Bond premium	14,093,742	-	(1,638,851)	12,454,891	-
Compensated absences	4,315,321	1,605,031	-	5,920,352	774,264
Load banking	637,329	124,525	-	761,854	-
Total	<u>\$ 334,498,377</u>	<u>\$ 6,040,184</u>	<u>\$ (16,803,851)</u>	<u>\$ 323,734,710</u>	<u>\$ 16,624,264</u>