

STATEMENT OF CHANGES IN NET ASSETS
for the Year Ended August 31, 2009
(in dollars)

	TOTAL NET ASSETS	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	INTERNALLY RESTRICTED NET ASSETS											
				TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES	School & Instruction Related		Operations & Maintenance		Board & System Admin.		Transportation		External Services	
						OPERATING RESERVES	CAPITAL RESERVES	OPERATING RESERVES	CAPITAL RESERVES	OPERATING RESERVES	CAPITAL RESERVES	OPERATING RESERVES	CAPITAL RESERVES	OPERATING RESERVES	CAPITAL RESERVES
Balance at August 31, 2008	\$1,043,056,106	\$536,461,502	\$114,252,984	\$291,335,365	\$101,006,255	\$190,862,044	\$56,065,355	\$42,093,563	\$14,072,243	\$37,106,759	\$15,478,891	\$17,762,079	\$13,465,482	\$3,510,920	\$1,924,283
Prior Period Adjustments (describe)															
	\$323,582	(\$11,242)	\$340,311	(\$115,976)	\$110,489	(\$115,976)	\$110,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$43,782)	(\$43,782)	(\$109,895)	\$0	\$109,895	\$0	\$109,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$202,435	\$0	\$0	\$202,435	\$0	\$0	\$0	\$202,435	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Balance, Aug. 31, 2008	\$1,043,538,341	\$536,406,478	\$114,483,400	\$291,421,824	\$101,226,639	\$190,746,068	\$56,285,739	\$42,295,998	\$14,072,243	\$37,106,759	\$15,478,891	\$17,762,079	\$13,465,482	\$3,510,920	\$1,924,283
Excess(def) of revenue over expenses	\$15,508,673		\$15,508,673												
Board funded capital transactions		\$126,669,623	(\$87,955,292)	(\$18,465,136)	(\$20,249,194)	(\$9,441,636)	(\$7,784,467)	(\$4,647,928)	(\$4,270,908)	(\$1,758,745)	(\$1,454,434)	(\$2,411,922)	(\$6,656,118)	(\$204,905)	(\$83,268)
Disposal of unsupported capital assets	\$1	(\$2,519,336)	(\$178,118)	\$0	\$2,696,732		\$420,926		\$1,522,375		\$483,927		\$268,603		\$901
Disposal of supported capital assets (board funded portion)	\$0	(\$298,578)	\$16,886	\$0	\$295,997		\$204,494		\$91,503						
Direct credits to net assets	\$1,838,514	\$1,567,194	271,320												
Amortization of capital assets		(\$215,421,993)	\$215,421,993												
Amortization of capital allocations		\$142,308,659	(\$142,308,659)												
Debt principal repayments (unsupported)		\$3,698,759	(\$3,698,759)												
Net transfers to operating reserves			(\$86,734,137)	\$86,734,137		\$65,055,459		\$8,947,384		\$3,649,114		\$8,910,225		\$171,954	
Net transfers from operating reserves			\$66,169,674	(\$66,169,674)		(\$46,241,374)		(\$9,359,167)		(\$6,918,871)		(\$3,626,092)		(\$24,170)	
Net transfers to capital reserves			(\$48,009,533)		\$48,009,533		\$26,051,048		\$10,279,316		\$2,992,146		\$8,416,458		\$270,565
Net transfers from capital reserves			\$33,004,449		(\$33,004,449)		(\$32,674,035)		(\$112,584)		(\$192,830)		\$0		(\$25,000)
Assumption/transfer of other operations's net assets	(\$14,974)	\$306,577	(\$321,551)			\$180,000	\$0	\$0	\$0	(\$180,000)	\$0	\$0	\$0	\$0	\$0
Balance at August 31, 2009	\$1,060,870,555	\$592,717,382	\$75,670,347	\$293,521,150	\$98,975,257	\$200,298,517	\$42,503,705	\$37,236,287	\$21,581,945	\$31,898,257	\$17,307,701	\$20,634,290	\$15,494,426	\$3,453,799	\$2,087,481