

STATEMENT OF CHANGES IN NET ASSETS  
for the Year Ended August 31, 2010  
(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
<b>Balance at August 31, 2009</b>	\$1,060,883,937	\$592,717,374	\$75,658,157	\$293,533,148	\$98,975,257	\$200,298,224	\$42,523,705	\$37,236,287	\$21,561,945	\$32,503,410	\$17,307,700	\$20,041,429	\$15,494,426	\$3,453,799	\$2,087,481
Prior Period Adjustments (describe)															
	(\$385,561)	(\$1,529,917)	\$1,610,699	(\$1,416,922)	\$950,579	(\$950,276)	\$771,657	\$0	\$178,922	\$0	\$0	(\$466,646)	\$0	\$0	\$0
	\$381,958	\$210,451	\$210,418	\$0	(\$38,911)	\$0	\$0	\$0	(\$38,911)	\$0	\$0	\$0	\$0	\$0	\$0
	(\$82,167)	\$0	(\$464,167)	\$382,000	\$0	\$382,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Balance, Aug. 31, 2009</b>	\$1,060,798,167	\$591,397,908	\$77,015,107	\$292,498,226	\$99,886,926	\$199,729,948	\$43,295,362	\$37,236,287	\$21,701,957	\$32,503,410	\$17,307,700	\$19,574,783	\$15,494,426	\$3,453,799	\$2,087,481
Excess(def) of revenue over expenses	(\$13,765,258)		(\$13,765,258)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board funded capital transactions		\$111,659,123	(\$75,495,120)	(\$10,216,940)	(\$25,947,063)	(\$2,641,685)	(\$7,903,397)	(\$4,051,446)	(\$7,748,303)	(\$2,682,254)	(\$1,015,757)	(\$710,481)	(\$9,187,551)	(\$131,074)	(\$92,055)
Disposal of unsupported capital assets	-\$219,292	(\$3,990,357)	\$87,701	\$0	\$3,683,364	\$0	\$2,807,913	\$0	\$405,267	\$0	\$61,858	\$0	\$408,327	\$0	\$0
Disposal of supported capital assets (board funded portion)	-\$270,650	(\$1,281,874)	(\$72,320)	\$0	\$1,058,544	\$0	\$1,058,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct credits to net assets	\$116,375	\$109,517	6858			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of capital assets		(\$231,772,317)	\$231,772,317			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of capital allocations		\$151,476,206	(\$151,476,206)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt principal repayments (unsupported)		\$3,241,901	(\$3,241,901)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net transfers to operating reserves			(\$51,129,731)	\$51,129,731		\$35,007,142	\$0	\$9,685,920	\$0	\$4,750,509	\$0	\$1,368,635	\$0	\$317,525	\$0
Net transfers from operating reserves			\$71,995,682	(\$71,995,682)		(\$55,415,408)	\$0	(\$6,071,116)	\$0	(\$4,911,159)	\$0	(\$5,431,387)	\$0	(\$166,612)	\$0
Net transfers to capital reserves			(\$33,427,708)		\$33,427,708	\$0	\$11,814,555	\$0	\$9,442,421	\$0	\$3,961,751	\$0	\$8,188,043	\$0	\$20,938
Net transfers from capital reserves			\$14,078,388		(\$14,078,388)	\$0	(\$11,583,250)	\$0	(\$595,322)	\$0	(\$806,977)	\$0	(\$1,054,789)	\$0	(\$38,051)
Assumption/transfer of other operations's net assets	\$55,219	\$489,361	(\$489,361)		55219	(\$249,564)	\$0	\$0	\$0	\$249,564	\$0	\$0	\$0	\$0	\$0
<b>Balance at August 31, 2010</b>	\$1,046,689,561	\$621,329,469	\$65,858,448	\$261,415,335	\$98,086,309	\$176,430,433	\$39,489,728	\$36,799,645	\$23,206,020	\$29,910,069	\$19,508,574	\$14,801,550	\$13,848,456	\$3,473,637	\$1,978,313