

**STATEMENT OF CHANGES IN NET ASSETS**  
**for the Year Ended August 31, 2004**  
(in dollars)

School Jurisdiction Code: \_\_\_\_\_ 0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL NET ASSETS (Columns 2+3+4)	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL RESTRICTED NET ASSETS (Columns 5 to 14)	RESTRICTED NET ASSETS									
					School Based		Infrastructure		Board & System Admin.		Transportation		External Services	
					Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported O & M Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves
<b>Balance at August 31, 2003</b>	\$635,341,947	\$404,452,491	\$39,805,449	\$191,084,007	\$85,615,885	\$11,870,981	\$13,637,292	\$30,266,784	\$15,702,477	\$10,293,921	\$11,491,199	\$9,103,714	\$2,003,985	\$1,097,769
Prior period adjustments (describe)														
	(\$266,626)	(\$292,692)	\$53,669	(\$27,603)	(\$167,297)	\$0	\$139,694	(\$60,711)	\$0	\$0	\$0	\$60,711	\$0	\$0
	\$77,416	\$76,936	\$128,215	(\$127,735)	\$0	\$0	(\$50,799)	(\$76,936)	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$88,895	(\$88,895)	\$0	\$0	(\$88,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Balance, Aug.31, 2003</b>	\$635,152,737	\$404,236,735	\$40,076,228	\$190,839,774	\$85,448,587	\$11,870,981	\$13,637,292	\$30,129,137	\$15,702,477	\$10,293,921	\$11,491,199	\$9,164,425	\$2,003,985	\$1,097,769
Surplus(def) of revenue over expenses	\$22,044,983		\$22,044,983											
Board funded capital transactions		\$65,032,547	(\$40,789,909)	(\$24,242,638)	(\$2,731,212)	(\$2,427,127)	(\$1,766,346)	(\$6,369,022)	(\$566,139)	(\$2,853,492)	(\$2,982,980)	(\$4,298,054)	(\$280)	(\$247,986)
Donations of non-amortizable assets	\$35,226	\$35,226												
Amortization of capital assets		(\$173,085,453)	\$173,085,453											
Amortization of capital allocations		\$119,914,291	(\$119,914,291)											
Disposal of unsupported capital assets	\$72,677	(\$1,330,699)	(\$447,716)	\$1,851,091		\$849,150		\$308,739		\$82,583		\$550,614		\$60,005
Disposal of supported capital assets-unsupported portion	\$556,684	\$570,578	(\$3,593,286)	\$3,579,392		\$0		\$3,579,392		\$0		\$0		\$0
Debt principal payments (unsupported)		\$3,850,693	(\$3,850,693)											
Net transfers to operating reserves			(\$47,066,173)	\$47,066,173	\$26,046,801		\$9,355,057		\$2,729,852		\$6,747,974		\$2,186,489	
Net transfers from operating reserves			\$44,292,654	(\$44,361,314)	(\$27,770,262)		(\$4,897,895)		(\$3,979,693)		(\$5,659,986)		(\$2,053,478)	
Net transfers to capital reserves			(\$21,995,011)	\$21,995,011		\$2,305,313		\$10,033,364		\$3,690,689		\$5,664,893		\$300,750
Net transfers from capital reserves			\$1,329,712	(\$1,329,712)		(\$268,647)		(\$32,272)		(\$5,638)		(\$1,023,155)		\$0
<b>Balance at August 31, 2004</b>	\$657,793,648	\$419,223,918	\$43,171,953	\$195,397,777	\$80,993,914	\$12,329,671	\$16,328,109	\$37,649,339	\$13,886,496	\$11,208,063	\$9,596,207	\$10,058,723	\$2,136,716	\$1,210,538