

SCHEDULE OF NET ASSETS
for the Year Ended August 31, 2023 (in dollars)

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2022	\$ 1,509,744,510	\$ 994,396	\$ 1,508,750,114	\$ 766,279,993	\$ 9,238,271	\$ 70,359,025	\$ 389,361,510	\$ 273,511,315
Prior Period Adjustments:								
	(334,259,290)	-	(334,259,290)	(165,993,135)	-	(152,614,772)	(16,505,571)	854,188
	(37,339,787)	-	(37,339,787)	(187,722,849)	-	147,885,733	2,775,156	(277,827)
Adjusted Balance, Aug.31, 2022	\$ 1,138,145,433	\$ 994,396	\$ 1,137,151,037	\$ 412,564,009	\$ 9,238,271	\$ 65,629,986	\$ 375,631,095	\$ 274,087,676
Operating surplus (deficit)	34,080,571		34,080,571			34,080,571		
Board funded tangible capital asset additions				173,336,149		(67,971,107)	(16,038,962)	(89,326,080)
Board funded ARO tangible capital asset additions				5,545,579		(4,185,342)	(940,677)	(419,560)
Disposal of unsupported tangible capital assets or board funded portion of supported	-		-	(5,819,063)		(3,955,414)		9,774,477
Disposal of unsupported ARO tangible capital assets	-		-	1,879,380		(1,879,380)		-
Write-down of unsupported tangible capital assets or board funded portion of supported	-		-	-		-		-
Net remeasurement gains (losses) for the year	235,650	235,650						
Endowment expenses & disbursements	-		-		393,801	(393,801)		
Endowment Contributions	19,420		19,420		19,420	-		
Reinvested endowment income	3,300		3,300		3,300	-		
Direct credits to accumulated surplus	(377,346)		(377,346)	(377,346)	-	-	-	-
Amortization of tangible capital assets	-			(454,494,919)		454,494,919		
Amortization of ARO tangible capital assets	-			(11,151,790)		11,151,790		
Amortization of supported ARO tangible capital assets	-			44,971		(44,971)		
Board Funded ARO Liabilities - recognition	-			(6,386,149)		6,386,149		
Board Funded ARO Liabilities - remediation	-			8,759,118		(8,759,118)		
Capital revenue recognized	-			369,940,820		(369,940,820)		
Debt principal repayments (unsupported)	-			6,814,318		(6,814,318)		
Additional capital debt or capital leases	-			(3,715,723)		3,715,723		
Net transfers to operating reserves	-					(55,891,870)	55,891,870	
Net transfers from operating reserves	-					102,695,172	(102,695,172)	
Net transfers to capital reserves	-					(78,009,342)		78,009,342
Net transfers from capital reserves	-					15,437,744		(15,437,744)
Other Changes	-		-	8,935,258	-	(39,904,184)	350,937	30,617,989
Other Changes	-		-	(70,591)	-	1,487,290	(3,016,699)	1,600,000
Balance at August 31, 2023	\$ 1,172,107,028	\$ 1,230,046	\$ 1,170,876,982	\$ 505,804,021	\$ 9,654,792	\$ 57,329,677	\$ 309,182,392	\$ 288,906,100

SCHEDULE OF NET ASSETS
for the Year Ended August 31, 2023 (in dollars)

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		System Administration		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, 2022	\$ 330,287,553	\$ 94,293,839	\$ 15,692,017	\$ 112,852,812	\$ 23,818,500	\$ 42,046,696	\$ 18,393,378	\$ 21,330,882	\$ 1,170,062	\$ 2,987,086
Prior Period Adjustments:										
	1,462,352	-	(17,967,923)	854,188	-	-	-	-	-	-
	1,973,992	-	521,518	(277,827)	-	-	279,646	-	-	-
Adjusted Balance, Aug.31, 2022	\$ 333,723,897	\$ 94,293,839	\$ (1,754,388)	\$ 113,429,173	\$ 23,818,500	\$ 42,046,696	\$ 18,673,024	\$ 21,330,882	\$ 1,170,062	\$ 2,987,086
Operating surplus (deficit)										
Board funded tangible capital asset additions	(9,599,246)	(37,532,102)	(2,717,405)	(33,512,309)	(2,417,762)	(3,397,440)	(1,304,549)	(14,884,229)	-	-
Board funded ARO tangible capital asset additions	(59,800)	-	(434,998)	(419,560)	-	-	(445,879)	-	-	-
Disposal of unsupported tangible capital assets or board funded portion of supported		709,457		8,390,948		72,659		447,388		154,025
Disposal of unsupported ARO tangible capital assets		-		-		-		-		-
Write-down of unsupported tangible capital assets or board funded portion of supported		-		-		-		-		-
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment Contributions										
Reinvested endowment income										
Direct credits to accumulated surplus	-	-	-	-	-	-	-	-	-	-
Amortization of tangible capital assets										
Amortization of ARO tangible capital assets										
Amortization of supported ARO tangible capital assets										
Board Funded ARO Liabilities - recognition										
Board Funded ARO Liabilities - remediation										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	29,818,166		7,373,869		11,337,027		6,661,341		701,467	
Net transfers from operating reserves	(84,067,513)		(8,395,450)		(2,926,089)		(7,551,042)		244,922	
Net transfers to capital reserves		40,553,519		21,669,602		3,067,114		12,619,656		99,451
Net transfers from capital reserves		(1,884,757)		(10,966,013)		(2,335,711)		(251,263)		-
Other Changes	298,463	29,896,000	5,323	98,874	44,499	-	2,652	623,115	-	-
Other Changes	(167,783)	1,600,000	(2,935,343)	-	(2)	-	86,429	-	-	-
Balance at August 31, 2023	\$ 269,946,184	\$ 127,635,956	\$ (8,858,392)	\$ 98,690,715	\$ 29,856,173	\$ 39,453,318	\$ 16,121,976	\$ 19,885,549	\$ 2,116,451	\$ 3,240,562