

**Capital Projects Fund Balance  
Dew ISD - FYE 8/31/19**

**20-10**

KWK

8/30/2019

	Balances Reported in Annual Financial Reports										
	<sup>a</sup>										
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Revenues	4,346	3,255	996	3,438	428			-			342
Expenditures	(1,148,264)	(2,455,588)	(313,509)	(626,637)	(706,412)	(62,318)	(175,631)	(290,630)	(366,135)	(10,513)	(13,987)
Other Sources (Uses)											
In - Debt Issued	-	600,000	600,000		600,000		600,000		300,000		
In - Capital Leases				343,167							
In - General Fund Trsfrs	1,054,906	2,338,463									
Out - General Fund Trsfr			(106,529)			(1)					
Net change	(89,012)	486,130	180,958	(280,032)	(105,984)	(62,319)	424,369	(290,630)	(66,135)	(10,513)	(13,645)
Beginning Fund Balance	102,903	13,891	500,021	680,979	400,947	294,963	232,644	657,013	366,383	300,248	289,735
Ending Fund Balance	13,891	500,021	680,979	400,947	294,963	232,644	657,013	366,383	300,248	289,735	276,090

<sup>a</sup> - no debt was reported as of 8/31/08.

Resources provided by the General Fund

AFRs in earlier years did not disclose the purpose for the capital lease issue, and other debt disclosures were minimal. It is possible some of the fund balance at 8/31/10 included funds provided by the General Fund, but there is no documentation to support that. The presumption is that without documentation to prove otherwise, the balance of funds in Capital Projects is from bonds issued for the purpose of facility renovations.