

## CAPITAL PROJECTS FUNDS

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Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

### *Non-Major Capital Projects Funds*

**Schools** - Account for capital improvement projects for construction, major maintenance and renovation of school buildings.

**Roads and Sidewalks** - Account for capital improvement projects for improvement, repair, reconstruction, and paving of roads, sidewalks and stairways.

**Fire and Safety** - Account for capital improvement projects for construction and major maintenance of fire and police stations.

**Community Development** - Account for capital improvement projects such as environmental studies and city wide plans as well as construction of facilities benefiting the city as a whole.

**Parks and Recreation** - Account for capital improvement projects for construction and rehabilitation of recreational facilities, parks and trails.



## NON-MAJOR CAPITAL PROJECTS FUNDS

## Combining Balance Sheet

June 30, 2016

	<u>Schools</u>	<u>Roads and Sidewalks</u>	<u>Fire and Safety</u>
<b>ASSETS</b>			
Restricted assets:			
Equity in central treasury	\$ 966,571	12,384,554	154,308
Receivables:			
State of Alaska	-	-	-
Federal government	-	5,000	-
Other	-	-	-
Total assets	<u>\$ 966,571</u>	<u>12,389,554</u>	<u>154,308</u>
<b>LIABILITIES</b>			
Payable from restricted assets:			
Accounts payable	\$ 4,422	910,218	14,286
Total liabilities	<u>4,422</u>	<u>910,218</u>	<u>14,286</u>
<b>FUND BALANCES</b>			
Restricted for capital improvements	<u>962,149</u>	<u>11,479,336</u>	<u>140,022</u>
Total liabilities and fund balances	<u>\$ 966,571</u>	<u>12,389,554</u>	<u>154,308</u>



<u>Community Development</u>	<u>Parks and Recreation</u>	<u>Total</u>
9,162,946	7,856,876	30,525,255
123,435	179	123,614
-	4,112	9,112
-	10,354	10,354
<u>9,286,381</u>	<u>7,871,521</u>	<u>30,668,335</u>
<u>961,965</u>	<u>854,053</u>	<u>2,744,944</u>
<u>961,965</u>	<u>854,053</u>	<u>2,744,944</u>
<u>8,324,416</u>	<u>7,017,468</u>	<u>27,923,391</u>
<u>9,286,381</u>	<u>7,871,521</u>	<u>30,668,335</u>

## CITY AND BOROUGH OF JUNEAU

## NON-MAJOR CAPITAL PROJECTS FUNDS

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2016

	<u>Schools</u>	<u>Roads and Sidewalks</u>	<u>Fire and Safety</u>
<b>REVENUES</b>			
State sources	\$ -	-	-
Federal sources	-	-	-
Investment and interest income	3,770	-	-
Other	-	-	-
Total revenues	<u>3,770</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
Capital outlay	388,115	5,706,496	58,608
Total expenditures	<u>388,115</u>	<u>5,706,496</u>	<u>58,608</u>
Deficiency of revenues over expenditures	<u>(384,345)</u>	<u>(5,706,496)</u>	<u>(58,608)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from other funds	842,941	10,756,937	-
Transfers to other funds	(116,772)	(3,596,912)	-
Total other financing sources (uses)	<u>726,169</u>	<u>7,160,025</u>	<u>-</u>
Net change in fund balances	341,824	1,453,529	(58,608)
Fund balances at beginning of year	<u>620,325</u>	<u>10,025,807</u>	<u>198,630</u>
Fund balances at end of year	<u>\$ 962,149</u>	<u>11,479,336</u>	<u>140,022</u>

<u>Community Development</u>	<u>Parks and Recreation</u>	<u>Total</u>
216,723	38,230	254,953
-	8,642	8,642
1,215	25,073	30,058
447,958	35,649	483,607
<u>665,896</u>	<u>107,594</u>	<u>777,260</u>
7,490,041	3,204,712	16,847,972
<u>7,490,041</u>	<u>3,204,712</u>	<u>16,847,972</u>
(6,824,145)	(3,097,118)	(16,070,712)
3,403,088	4,327,100	19,330,066
(747,412)	(79,031)	(4,540,127)
<u>2,655,676</u>	<u>4,248,069</u>	<u>14,789,939</u>
(4,168,469)	1,150,951	(1,280,773)
12,492,885	5,866,517	29,204,164
<u>8,324,416</u>	<u>7,017,468</u>	<u>27,923,391</u>



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