

## CAPITAL PROJECT FUNDS

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

### **Major Capital Projects Funds**

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

### **Non-Major Capital Project Funds**

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

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

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

**Parks and Recreation** - To 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, 2002

	<u>Roads and Sidewalks</u>	<u>Fire and Safety</u>	<u>Community Development</u>
<b>ASSETS</b>			
Equity in central treasury	\$ 6,696,811	353,400	1,257,663
Receivables:			
State of Alaska	-	31,800	114,301
Federal government	-	-	5,000
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	\$ 6,696,811	385,200	1,376,964
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>LIABILITIES</b>			
Interfund payable to General Fund	\$ -	17,250	9,635
Accounts payable	940,274	15,089	137,984
Deferred revenue	368,569	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	1,308,843	32,339	147,619
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>FUND BALANCES</b>			
Reserved for encumbrances	3,918,656	47,646	260,339
Unreserved - undesignated	1,469,312	305,215	969,006
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances	5,387,968	352,861	1,229,345
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities and fund balances	\$ 6,696,811	385,200	1,376,964
	<u>                    </u>	<u>                    </u>	<u>                    </u>



<u>Parks and Recreation</u>	<u>Totals</u>
5,930,332	14,238,206
139,544	285,645
-	5,000
<u>6,069,876</u>	<u>14,528,851</u>
-	26,885
352,077	1,445,424
<u>32,378</u>	<u>400,947</u>
<u>384,455</u>	<u>1,873,256</u>
2,713,082	6,939,723
<u>2,972,339</u>	<u>5,715,872</u>
5,685,421	12,655,595
<u>6,069,876</u>	<u>14,528,851</u>

## CITY AND BOROUGH OF JUNEAU

## NON-MAJOR CAPITAL PROJECTS FUNDS

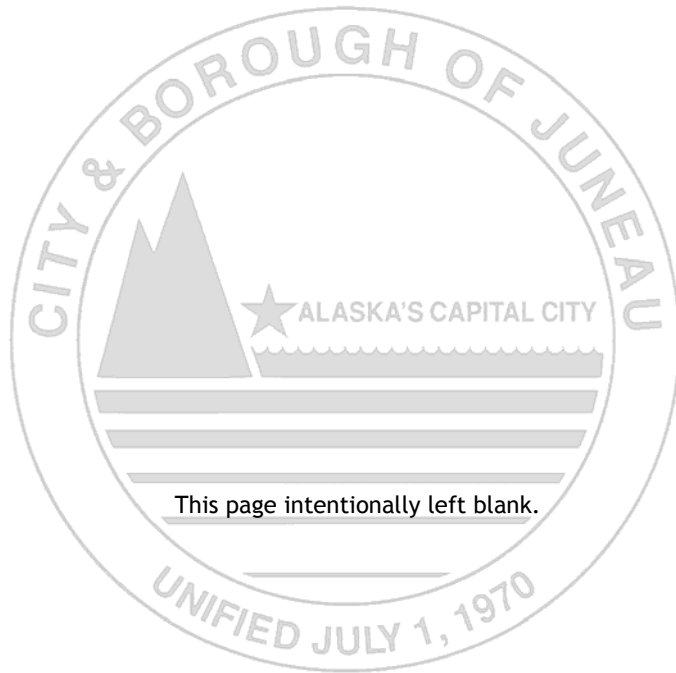
## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2002

	<u>Roads and Sidewalks</u>	<u>Fire and Safety</u>	<u>Community Development</u>
<b>REVENUES</b>			
State sources	\$ -	150,182	258,011
Federal sources	526,431	30,000	5,000
Other	-	-	-
Total revenues	<u>526,431</u>	<u>180,182</u>	<u>263,011</u>
<b>EXPENDITURES</b>			
Debt service	-	-	-
Capital outlay	5,537,356	425,795	1,882,272
Total expenditures	<u>5,537,356</u>	<u>425,795</u>	<u>1,882,272</u>
Deficiency of revenues over expenditures	<u>(5,010,925)</u>	<u>(245,613)</u>	<u>(1,619,261)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from other funds	5,490,222	63,694	2,029,353
Transfers to other funds	(285,089)	(63,694)	(484,596)
Debt financing	-	-	-
Total other financing sources (uses)	<u>5,205,133</u>	<u>-</u>	<u>1,544,757</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>194,208</u>	<u>(245,613)</u>	<u>(74,504)</u>
Fund balances at beginning of year	<u>5,193,760</u>	<u>598,474</u>	<u>1,303,849</u>
Fund balances at end of year	<u>\$ 5,387,968</u>	<u>352,861</u>	<u>1,229,345</u>



<u>Parks and Recreation</u>	<u>Totals</u>
230,643	638,836
-	561,431
60,000	60,000
<u>290,643</u>	<u>1,260,267</u>
27,615	27,615
2,390,831	10,236,254
<u>2,418,446</u>	<u>10,263,869</u>
<u>(2,127,803)</u>	<u>(9,003,602)</u>
4,406,840	11,990,109
(1,271,730)	(2,105,109)
154,820	154,820
<u>3,135,110</u>	<u>9,885,000</u>
1,007,307	881,398
<u>4,523,294</u>	<u>11,619,377</u>
<u>5,530,601</u>	<u>12,500,775</u>



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