

CAPITAL PROJECTS FUNDS

Purpose: Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

COUNTY OF CHAMPAIGN, ILLINOIS
 ART BARTELL BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$21,461	\$463,084
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	21,461	463,084
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	109	24
Due To Other Funds	0	0
Funds Held For Others	0	0
Total Liabilities	109	24
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	21,352	463,060
Total Fund Balance (Deficit)	21,352	463,060
Total Liabilities and Fund Balance	21,461	463,084

COUNTY OF CHAMPAIGN, ILLINOIS
ART BARTELL BUILDING CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	301	301	250	250	405
Miscellaneous	0	0	0	0	0
Total Revenues	301	301	250	250	405
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	11,119
Services	42,534	42,534	42,534	0	95,293
Capital Outlay	399,475	399,475	430,282	472,816	1,435,408
Total Expenditures	442,009	442,009	472,816	472,816	1,541,820
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(441,708)	(441,708)	(472,566)	(472,566)	(1,541,415)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	1,995,000
Premium on General Obligation Bonds	0	0	0	0	9,475
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	2,004,475
NET CHANGE IN FUND BALANCE	(441,708)	(441,708)	(472,566)	(472,566)	463,060
FUND BALANCE (DEFICIT)--Beginning of Year	463,060	463,060	463,060	463,060	0
FUND BALANCE (DEFICIT)--End of Year	21,352	21,352	(9,506)	(9,506)	463,060
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		21,352			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$826,972	\$1,028,619
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	826,972	1,028,619
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	29,402
Funds Held For Others	0	0
Total Liabilities	0	29,402
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	826,972	999,217
Total Fund Balance (Deficit)	826,972	999,217
Total Liabilities and Fund Balance	826,972	1,028,619

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	864	864	2,000	2,000	611
Miscellaneous	0	0	0	0	11
Total Revenues	864	864	2,000	2,000	622
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	274	274	300	0	0
Capital Outlay	169,895	169,895	170,959	100,000	0
Total Expenditures	170,169	170,169	171,259	100,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,305)	(169,305)	(169,259)	(98,000)	622
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,940)	(2,940)	(2,941)	1	0
Net Other Financing Sources (Uses)	(2,940)	(2,940)	(2,941)	1	0
NET CHANGE IN FUND BALANCE	(172,245)	(172,245)	(172,200)	(97,999)	622
FUND BALANCE (DEFICIT)--Beginning of Year	999,217	999,217	999,217	999,217	998,595
FUND BALANCE (DEFICIT)--End of Year	826,972	826,972	827,017	901,218	999,217
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		826,972			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$155,299	\$155,148
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 155,299	 155,148
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	155,299	155,148
 Total Fund Balance (Deficit)	 155,299	 155,148
 Total Liabilities and Fund Balance	 155,299	 155,148

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	151	151	450	450	90
Miscellaneous	0	0	0	0	0
Total Revenues	151	151	450	450	90
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	151	151	450	450	90
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	151	151	450	450	90
FUND BALANCE (DEFICIT)--Beginning of Year	155,148	155,148	155,148	155,148	155,058
FUND BALANCE (DEFICIT)--End of Year	155,299	155,299	155,598	155,598	155,148
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		155,299			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$547,885	\$1,081,484
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	242,725	0
Total Assets	790,610	1,081,484
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	58,095	179,560
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	31,667	416,000
Total Liabilities	89,762	595,560
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	700,848	485,924
Total Fund Balance (Deficit)	700,848	485,924
Total Liabilities and Fund Balance	790,610	1,081,484

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Rents and Royalties	384,333	0	0	0	0
Investment Earnings	670	670	0	0	472
Miscellaneous	0	0	0	0	0
Total Revenues	385,003	670	0	0	472
EXPENDITURES:					
General Government:					
Commodities	60,997	60,997	112,094	92,768	41,801
Services	13,974	13,974	20,851	13,554	18,138
Capital Outlay	94,784	94,784	210,544	98,292	118,492
Justice & Public Safety:					
Commodities	143,820	143,820	147,700	50,350	68,288
Services	6,282	6,282	6,282	0	6,647
Capital Outlay	101,615	101,615	477,946	587,460	227,972
Development:					
Commodities	1,332	1,332	1,333	1,323	3,326
Capital Outlay	0	0	0	0	0
Total Expenditures	422,804	422,804	976,750	843,747	484,664
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,801)	(422,134)	(976,750)	(843,747)	(484,192)
OTHER FINANCING SOURCES (USES):					
Transfers In	252,725	252,725	243,290	243,290	201,507
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	252,725	252,725	243,290	243,290	201,507
NET CHANGE IN FUND BALANCE	214,924	(169,409)	(733,460)	(600,457)	(282,685)
FUND BALANCE (DEFICIT)--Beginning of Year	485,924	901,924	901,924	901,924	768,609
FUND BALANCE (DEFICIT)--End of Year	700,848	732,515	168,464	301,467	485,924
Revenues/Sources Conversion to GAAP Basis		384,333			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		(416,000)			
GAAP Basis Fund Balance (Deficit)		700,848			