

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
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>ASSETS</u>		
Cash	\$0	\$21,360
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	0	21,360
 <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	0	21,360
Total Fund Balance (Deficit)	0	21,360
Total Liabilities and Fund Balance	0	21,360

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	3	3	150	150	8
Miscellaneous	0	0	16,088	16,088	0
Total Revenues	3	3	16,238	16,238	8
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	5,416	5,416	5,416	0	0
Capital Outlay	0	0	1,200	1,200	0
Total Expenditures	5,416	5,416	6,616	1,200	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,413)	(5,413)	9,622	15,038	8
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	(15,947)	(15,947)	(31,584)	(37,000)	0
Net Other Financing Sources (Uses)	(15,947)	(15,947)	(31,584)	(37,000)	0
NET CHANGE IN FUND BALANCE	(21,360)	(21,360)	(21,962)	(21,962)	8
FUND BALANCE (DEFICIT)--Beginning of Year	21,360	21,360	21,360	21,360	21,352
FUND BALANCE (DEFICIT)--End of Year	0	0	(602)	(602)	21,360
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)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$605,373	\$781,128
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>605,373</u></u>	<u><u>781,128</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	9,579	0
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>9,579</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>595,794</u>	<u>781,128</u>
Total Fund Balance (Deficit)	<u>595,794</u>	<u>781,128</u>
 Total Liabilities and Fund Balance	 <u><u>605,373</u></u>	 <u><u>781,128</u></u>

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	106	106	800	800	299
Miscellaneous	0	0	0	0	0
Total Revenues	106	106	800	800	299
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	131
Services	185,440	185,440	215,575	179,000	46,012
Capital Outlay	0	0	0	0	0
Total Expenditures	185,440	185,440	215,575	179,000	46,143
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(185,334)	(185,334)	(214,775)	(178,200)	(45,844)
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	(185,334)	(185,334)	(214,775)	(178,200)	(45,844)
FUND BALANCE (DEFICIT)--Beginning of Year	781,128	781,128	781,128	781,128	826,972
FUND BALANCE (DEFICIT)--End of Year	595,794	595,794	566,353	602,928	781,128
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)		595,794			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$2	\$155,355
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>2</u></u>	<u><u>155,355</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	2	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>2</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	<u>0</u>	<u>155,355</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>155,355</u>
Total Liabilities and Fund Balance	<u><u>2</u></u>	<u><u>155,355</u></u>

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	22	22	50	50	56
Miscellaneous	0	0	0	0	0
Total Revenues	<u>22</u>	<u>22</u>	<u>50</u>	<u>50</u>	<u>56</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>22</u>	<u>22</u>	<u>50</u>	<u>50</u>	<u>56</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(155,377)	(155,377)	(155,500)	(155,500)	0
Net Other Financing Sources (Uses)	<u>(155,377)</u>	<u>(155,377)</u>	<u>(155,500)</u>	<u>(155,500)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(155,355)	(155,355)	(155,450)	(155,450)	56
FUND BALANCE (DEFICIT)--Beginning of Year	<u>155,355</u>	<u>155,355</u>	<u>155,355</u>	<u>155,355</u>	<u>155,299</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(95)</u></u>	<u><u>(95)</u></u>	<u><u>155,355</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>0</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$9,074	\$405,334
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>906,804</u>	<u>192,661</u>
Total Assets	<u><u>915,878</u></u>	<u><u>597,995</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	10,210	55,960
Due To Other Funds	0	280
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>10,210</u>	<u>56,240</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>905,668</u>	<u>541,755</u>
Total Fund Balance (Deficit)	<u>905,668</u>	<u>541,755</u>
Total Liabilities and Fund Balance	<u><u>915,878</u></u>	<u><u>597,995</u></u>

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$20,900	\$20,900	\$0	\$0	\$0
Rents and Royalties	0	0	0	0	31,667
Investment Earnings	132	132	0	0	211
Miscellaneous	2,450	2,450	2,450	0	509
Total Revenues	23,482	23,482	2,450	0	32,387
EXPENDITURES:					
General Government:					
Commodities	56,176	56,176	60,268	51,081	45,022
Services	166,761	166,761	204,364	107,475	20,390
Capital Outlay	197,785	197,785	436,106	560,573	131,852
Justice & Public Safety:					
Commodities	97,413	97,413	112,977	50,283	72,858
Services	18,491	100	2,550	0	11,632
Capital Outlay	36,325	36,325	264,899	327,693	107,567
Development:					
Commodities	1,422	1,422	1,568	1,568	4,820
Capital Outlay	2,000	2,000	2,000	2,000	0
Total Expenditures	576,373	557,982	1,084,732	1,100,673	394,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(552,891)	(534,500)	(1,082,282)	(1,100,673)	(361,754)
OTHER FINANCING SOURCES (USES):					
Transfers In	916,804	916,804	916,805	916,805	202,661
Transfers Out	0	(18,391)	(18,391)	0	0
Net Other Financing Sources (Uses)	916,804	898,413	898,414	916,805	202,661
NET CHANGE IN FUND BALANCE	363,913	363,913	(183,868)	(183,868)	(159,093)
FUND BALANCE (DEFICIT)--Beginning of Year	541,755	541,755	541,755	541,755	700,848
FUND BALANCE (DEFICIT)--End of Year	905,668	905,668	357,887	357,887	541,755
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)		905,668			