

## 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  
 CAPITAL ASSET REPLACEMENT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$213,763	\$9,074
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>841,386</u>	<u>906,804</u>
Total Assets	<u><u>1,055,149</u></u>	<u><u>915,878</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	40,209	10,210
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>40,209</u>	<u>10,210</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>1,014,940</u>	<u>905,668</u>
Total Fund Balance (Deficit)	<u>1,014,940</u>	<u>905,668</u>
Total Liabilities and Fund Balance	<u><u>1,055,149</u></u>	<u><u>915,878</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 FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$120,116	\$120,116	\$120,116	\$0	\$20,900
Rents and Royalties	0	0	0	0	0
Investment Earnings	384	384	0	0	132
Miscellaneous	0	0	0	0	2,450
<b>Total Revenues</b>	<b>120,500</b>	<b>120,500</b>	<b>120,116</b>	<b>0</b>	<b>23,482</b>
<b>EXPENDITURES:</b>					
General Government:					
Commodities	58,290	58,290	73,153	71,192	56,176
Services	441,069	441,069	458,254	54,113	166,761
Capital Outlay	268,341	268,341	453,562	620,461	197,785
Justice & Public Safety:					
Commodities	84,551	84,551	202,148	185,745	97,413
Services	8,640	8,640	40,245	53,691	18,491
Capital Outlay	0	0	196,819	199,776	36,325
Development:					
Commodities	1,422	1,422	3,020	3,620	1,422
Services	300	300	300	0	0
Capital Outlay	0	0	0	0	2,000
<b>Total Expenditures</b>	<b>862,613</b>	<b>862,613</b>	<b>1,427,501</b>	<b>1,188,598</b>	<b>576,373</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(742,113)</b>	<b>(742,113)</b>	<b>(1,307,385)</b>	<b>(1,188,598)</b>	<b>(552,891)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	851,385	851,385	851,388	851,388	916,804
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>851,385</b>	<b>851,385</b>	<b>851,388</b>	<b>851,388</b>	<b>916,804</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>109,272</b>	<b>109,272</b>	<b>(455,997)</b>	<b>(337,210)</b>	<b>363,913</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>905,668</b>	<b>905,668</b>	<b>905,668</b>	<b>905,668</b>	<b>541,755</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>1,014,940</b>	<b>1,014,940</b>	<b>449,671</b>	<b>568,458</b>	<b>905,668</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>1,014,940</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT COMPLEX CONSTRUCTION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$423,621	\$605,373
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>423,621</u></u>	<u><u>605,373</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	820	9,579
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>820</u>	<u>9,579</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>422,801</u>	<u>595,794</u>
Total Fund Balance (Deficit)	<u>422,801</u>	<u>595,794</u>
 Total Liabilities and Fund Balance	 <u><u>423,621</u></u>	 <u><u>605,373</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 FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	202	202	300	300	106
Miscellaneous	16,308	16,308	0	0	0
<b>Total Revenues</b>	<b>16,510</b>	<b>16,510</b>	<b>300</b>	<b>300</b>	<b>106</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	189,503	189,503	255,000	255,000	185,440
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>189,503</b>	<b>189,503</b>	<b>255,000</b>	<b>255,000</b>	<b>185,440</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(172,993)</b>	<b>(172,993)</b>	<b>(254,700)</b>	<b>(254,700)</b>	<b>(185,334)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(172,993)</b>	<b>(172,993)</b>	<b>(254,700)</b>	<b>(254,700)</b>	<b>(185,334)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>595,794</b>	<b>595,794</b>	<b>595,794</b>	<b>595,794</b>	<b>781,128</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>422,801</b>	<b>422,801</b>	<b>341,094</b>	<b>341,094</b>	<b>595,794</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>422,801</b>			