

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, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 284,797	\$ 213,763
Due From Other Funds	<u>916,168</u>	<u>841,386</u>
Total Assets	<u>\$ 1,200,965</u>	<u>\$ 1,055,149</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>39,835</u>	<u>40,209</u>
Total Liabilities	<u>39,835</u>	<u>40,209</u>
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>1,161,130</u>	<u>1,014,940</u>
Total Fund Balance (Deficit)	<u>1,161,130</u>	<u>1,014,940</u>
Total Liabilities and Fund Balance	<u>\$ 1,200,965</u>	<u>\$ 1,055,149</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120,116
Investment Earnings	1,182	1,182	0	0	384
Miscellaneous	4,200	4,200	4,200	0	0
Total Revenues	5,382	5,382	4,200	0	120,500
EXPENDITURES:					
General Government:					
Commodities	83,165	83,165	139,457	111,330	58,290
Services	130,510	130,510	134,844	28,256	441,069
Capital Outlay	485,098	485,098	682,366	642,174	268,341
Justice & Public Safety:					
Commodities	159,750	159,750	336,498	293,844	84,551
Services	13,729	13,729	14,521	0	8,640
Capital Outlay	64,710	64,710	234,848	225,681	0
Development:					
Commodities	1,665	1,665	4,290	4,200	1,422
Services	300	300	1,800	1,800	300
Debt Service					
Principal Retirement	5,908	5,908	5,909	0	0
Interest & Fiscal Charges	222	222	222	0	0
Total Expenditures	945,057	945,057	1,554,755	1,307,285	862,613
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(939,675)	(939,675)	(1,550,555)	(1,307,285)	(742,113)
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	141,728	141,728	141,728	0	0
Transfers In	944,137	944,137	957,843	860,189	851,385
Net Other Financing Sources (Uses)	1,085,865	1,085,865	1,099,571	860,189	851,385
NET CHANGE IN FUND BALANCE	146,190	146,190	(450,984)	(447,096)	109,272
FUND BALANCE (DEFICIT)--Beginning of Year	1,014,940	1,014,940	1,014,940	1,014,940	905,668
FUND BALANCE (DEFICIT)--End of Year	\$ 1,161,130	\$ 1,161,130	\$ 563,956	\$ 567,844	\$ 1,014,940

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 377,312</u>	<u>\$ 423,621</u>
Total Assets	<u><u>\$ 377,312</u></u>	<u><u>\$ 423,621</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>66,690</u>	<u>820</u>
Total Liabilities	<u>66,690</u>	<u>820</u>
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>310,622</u>	<u>422,801</u>
Total Fund Balance (Deficit)	<u>310,622</u>	<u>422,801</u>
Total Liabilities and Fund Balance	<u><u>\$ 377,312</u></u>	<u><u>\$ 423,621</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 1,280	\$ 1,280	\$ 250	\$ 250	\$ 202
Miscellaneous	0	0	0	0	16,308
Total Revenues	<u>1,280</u>	<u>1,280</u>	<u>250</u>	<u>250</u>	<u>16,510</u>
EXPENDITURES:					
Justice & Public Safety: Services	113,459	113,459	255,000	255,000	189,503
Total Expenditures	<u>113,459</u>	<u>113,459</u>	<u>255,000</u>	<u>255,000</u>	<u>189,503</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(112,179)</u>	<u>(112,179)</u>	<u>(254,750)</u>	<u>(254,750)</u>	<u>(172,993)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(112,179)	(112,179)	(254,750)	(254,750)	(172,993)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>422,801</u>	<u>422,801</u>	<u>422,801</u>	<u>422,801</u>	<u>595,794</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 310,622</u>	<u>\$ 310,622</u>	<u>\$ 168,051</u>	<u>\$ 168,051</u>	<u>\$ 422,801</u>