

Capital Project 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 (EXHIBIT E-1)
DECEMBER 31, 2019 AND 2018**

	2019	2018
ASSETS		
Cash	\$ 275,802	\$ 31,514
Due From Other Funds	2,871,614	1,899,446
Total Assets	\$ 3,147,416	\$ 1,930,960
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 319,318	\$ 23,273
Due To Other Funds	27,000	-
Total Liabilities	346,318	23,273
 FUND BALANCE (DEFICIT)		
Assigned to Capital Projects	2,801,098	1,907,687
Total Fund Balance (Deficit)	2,801,098	1,907,687
Total Liabilities and Fund Balance	\$ 3,147,416	\$ 1,930,960

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSET REPLACEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT E-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 16,514	\$ 16,514	\$ 8,500	\$ 8,500	\$ 8,399
Miscellaneous	-	-	-	-	6,955
Total Revenues	<u>16,514</u>	<u>16,514</u>	<u>8,500</u>	<u>8,500</u>	<u>15,354</u>
EXPENDITURES					
General Government:					
Commodities	170,262	170,262	352,291	372,406	182,230
Services	176,334	176,334	339,848	420,297	185,906
Capital Outlay	(132,819)	140,504	261,582	137,608	279,531
Justice & Public Safety:					
Commodities	58,343	58,343	376,417	371,825	489,234
Services	480,676	480,676	679,306	650,206	12,097
Capital Outlay	840,240	840,240	1,240,731	1,270,833	39,760
Development:					
Commodities	910	910	1,010	1,090	2,564
Services	80	80	80	-	172
Debt Service					
Principal Retirement	35,821	35,821	35,822	35,822	35,140
Interest & Fiscal Charges	961	961	961	961	1,642
Total Expenditures	<u>1,630,808</u>	<u>1,904,131</u>	<u>3,288,048</u>	<u>3,261,048</u>	<u>1,228,276</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,614,294)</u>	<u>(1,887,617)</u>	<u>(3,279,548)</u>	<u>(3,252,548)</u>	<u>(1,212,922)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	2,507,705	2,507,705	2,586,492	2,586,492	1,825,860
Net Other Financing Sources (Uses)	<u>2,507,705</u>	<u>2,507,705</u>	<u>2,586,492</u>	<u>2,586,492</u>	<u>1,825,860</u>
NET CHANGE IN FUND BALANCE	893,411	620,088	(693,056)	(666,056)	612,938
Fund Balance (Deficit)--Beginning of Year	1,907,687	1,834,101	1,834,101	1,834,101	1,294,749
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 2,801,098</u>	<u>\$ 2,454,189</u>	<u>\$ 1,141,045</u>	<u>\$ 1,168,045</u>	<u>\$ 1,907,687</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		273,323			
Beginning Fund Balance Conversion to GAAP Basis		73,586			
GAAP Basis Fund Balance (Deficit)		<u>\$ 2,801,098</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET (EXHIBIT E-3)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 253,326	\$ 269,614
Prepaid Expenses	-	5,025
Total Assets	\$ 253,326	\$ 274,639
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 7,248	\$ -
Total Liabilities	7,248	-
FUND BALANCE (DEFICIT)		
Non-spendable for Prepaid Items	-	5,025
Assigned to Capital Projects	246,078	269,614
Total Fund Balance (Deficit)	246,078	274,639
Total Liabilities and Fund Balance	\$ 253,326	\$ 274,639

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURTHOUSE COMPLEX CONSTRUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT E-4)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 4,698	\$ 4,698	\$ 2,000	\$ 2,000	\$ 3,689
Total Revenues	<u>4,698</u>	<u>4,698</u>	<u>2,000</u>	<u>2,000</u>	<u>3,689</u>
EXPENDITURES					
Justice & Public Safety:					
Services	23,209	23,209	209,950	220,000	16,916
Capital Outlay	<u>10,050</u>	<u>10,050</u>	<u>10,050</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>33,259</u>	<u>33,259</u>	<u>220,000</u>	<u>220,000</u>	<u>16,916</u>
NET CHANGE IN FUND BALANCE	(28,561)	(28,561)	(218,000)	(218,000)	(13,227)
Fund Balance (Deficit)--Beginning of Year	<u>274,639</u>	<u>274,639</u>	<u>274,639</u>	<u>274,639</u>	<u>287,866</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 246,078</u>	<u>\$ 246,078</u>	<u>\$ 56,639</u>	<u>\$ 56,639</u>	<u>\$ 274,639</u>