

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, 2020 AND 2018**

	2020	2019
ASSETS		
Cash	\$ 3,208,333	\$ 31,514
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	64,055	-
Other	400,000	-
Due From Other Funds	3,041,817	1,899,446
 Total Assets	 \$ 6,714,205	 \$ 1,930,960
 LIABILITIES AND FUND BALANCE		
 LIABILITIES		
Accounts Payable	\$ 310,236	\$ 23,273
 Total Liabilities	 310,236	 23,273
 FUND BALANCE		
Assigned to Capital Projects	6,403,969	1,907,687
 Total Fund Balance	 6,403,969	 1,907,687
 Total Liabilities and Fund Balance	 \$ 6,714,205	 \$ 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, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 64,055	\$ 64,055	\$ -	\$ -	\$ -
Investment Earnings	30,583	30,583	10,000	10,000	16,514
Miscellaneous	2,375,293	2,375,293	-	-	-
Total Revenues	2,469,931	2,469,931	10,000	10,000	16,514
EXPENDITURES					
General Government:					
Commodities	35,613	35,613	404,410	399,487	170,262
Services	542,764	542,764	673,158	673,158	176,334
Capital Outlay	(148,017)	114,581	170,356	175,279	(132,819)
Justice & Public Safety:					
Commodities	68,436	68,436	249,433	255,126	58,343
Services	400,423	400,423	606,107	641,120	480,676
Capital Outlay	1,677,039	1,677,039	2,551,983	2,511,277	840,240
Development:					
Commodities	1,108	1,108	1,108	1,000	910
Services	80	80	158	266	80
Debt Service					
Principal Retirement	30,383	30,383	30,383	30,383	35,821
Interest & Fiscal Charges	268	268	269	269	961
Total Expenditures	2,608,097	2,870,695	4,687,365	4,687,365	1,630,808
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(138,166)	(400,764)	(4,677,365)	(4,677,365)	(1,614,294)
OTHER FINANCING SOURCES (USES)					
Transfers In	3,741,037	3,741,037	3,489,857	3,489,857	2,507,705
Net Other Financing Sources (Uses)	3,741,037	3,741,037	3,489,857	3,489,857	2,507,705
NET CHANGE IN FUND BALANCE	3,602,871	3,340,273	(1,187,508)	(1,187,508)	893,411
Fund Balance --Beginning of Year	2,801,098	2,454,189	2,454,189	2,454,189	1,907,687
FUND BALANCE --END OF YEAR	\$ 6,403,969	\$ 5,794,462	\$ 1,266,681	\$ 1,266,681	\$ 2,801,098
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		262,598			
Beginning Fund Balance Conversion to GAAP Basis		346,909			
GAAP Basis Fund Balance (Deficit)		\$ 6,403,969			

**COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET (EXHIBIT E-3)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 248,666	\$ 253,326
Total Assets	\$ 248,666	\$ 253,326
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 7,248
Due To Other Funds	231,817	-
Total Liabilities	231,817	7,248
 FUND BALANCE		
Assigned to Capital Projects	16,849	246,078
Total Fund Balance	16,849	246,078
Total Liabilities and Fund Balance	\$ 248,666	\$ 253,326

**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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 4,527	\$ 4,527	\$ 1,000	\$ 1,000	\$ 4,698
Total Revenues	<u>4,527</u>	<u>4,527</u>	<u>1,000</u>	<u>1,000</u>	<u>4,698</u>
EXPENDITURES					
Justice & Public Safety:					
Services	1,939	1,939	-	-	23,209
Capital Outlay	-	-	-	231,817	10,050
Total Expenditures	<u>1,939</u>	<u>1,939</u>	<u>-</u>	<u>231,817</u>	<u>33,259</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(231,817)	(231,817)	(231,817)	-	-
Net Other Financing Sources (Uses)	<u>(231,817)</u>	<u>(231,817)</u>	<u>(231,817)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(229,229)	(229,229)	(230,817)	(230,817)	(28,561)
Fund Balance --Beginning of Year	<u>246,078</u>	<u>246,078</u>	<u>246,078</u>	<u>246,078</u>	<u>274,639</u>
FUND BALANCE --END OF YEAR	<u>\$ 16,849</u>	<u>\$ 16,849</u>	<u>\$ 15,261</u>	<u>\$ 15,261</u>	<u>\$ 246,078</u>