

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
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 6,527,219	\$ 3,208,333
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,723	64,055
Other	-	400,000
Due From Other Funds	743,675	3,041,817
 Total Assets	 \$ 7,272,617	 \$ 6,714,205
 LIABILITIES AND FUND BALANCE		
 LIABILITIES		
Accounts Payable	\$ 887,742	\$ 310,236
 Total Liabilities	 887,742	 310,236
 FUND BALANCE		
Assigned to Capital Projects	6,384,875	6,403,969
 Total Fund Balance	 6,384,875	 6,403,969
 Total Liabilities and Fund Balance	 \$ 7,272,617	 \$ 6,714,205

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, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 64,055
Investment Earnings	3,287	3,287	4,000	4,000	30,583
Miscellaneous	351,812	351,812	662,150	662,150	2,375,293
Total Revenues	355,099	355,099	666,150	666,150	2,469,931
EXPENDITURES					
General Government:					
Commodities	62,127	62,127	119,432	153,646	35,613
Services	852,925	855,846	1,279,970	1,281,702	542,764
Capital Outlay	413,227	202,625	237,123	201,177	(148,017)
Justice & Public Safety:					
Commodities	68,600	68,600	180,226	186,696	68,436
Services	595,183	595,183	651,750	469,566	400,423
Capital Outlay	1,387,108	1,387,108	4,682,677	4,772,558	1,677,039
Development:					
Commodities	800	800	1,500	1,500	1,108
Services	80	80	80	80	80
Debt Service					
Principal Retirement	-	-	-	-	30,383
Interest & Fiscal Charges	-	-	-	-	268
Total Expenditures	3,380,050	3,172,369	7,152,758	7,066,925	2,608,097
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,024,951)	(2,817,270)	(6,486,608)	(6,400,775)	(138,166)
OTHER FINANCING SOURCES (USES)					
Transfers In	3,005,857	3,008,778	3,178,707	3,178,707	3,741,037
Net Other Financing Sources (Uses)	3,005,857	3,008,778	3,178,707	3,178,707	3,741,037
NET CHANGE IN FUND BALANCE	(19,094)	191,508	(3,307,901)	(3,222,068)	3,602,871
Fund Balance --Beginning of Year	6,403,969	5,794,462	5,794,462	5,794,462	2,801,098
FUND BALANCE --END OF YEAR	\$ 6,384,875	\$ 5,985,970	\$ 2,486,561	\$ 2,572,394	\$ 6,403,969
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(210,602)			
Beginning Fund Balance Conversion to GAAP Basis		609,507			
GAAP Basis Fund Balance (Deficit)		\$ 6,384,875			

**COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 16,883	\$ 248,666
Total Assets	\$ 16,883	\$ 248,666
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ -	\$ 231,817
Total Liabilities	-	231,817
 FUND BALANCE		
Assigned to Capital Projects	16,883	16,849
Total Fund Balance	16,883	16,849
Total Liabilities and Fund Balance	\$ 16,883	\$ 248,666

**COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE 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, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 34	\$ 34	\$ 500	\$ 500	\$ 4,527
Total Revenues	<u>34</u>	<u>34</u>	<u>500</u>	<u>500</u>	<u>4,527</u>
EXPENDITURES					
Justice & Public Safety:					
Services	-	-	-	-	1,939
Capital Outlay	-	-	19,761	19,761	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>19,761</u>	<u>19,761</u>	<u>1,939</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	-	(231,817)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(231,817)</u>
NET CHANGE IN FUND BALANCE	34	34	(19,261)	(19,261)	(229,229)
Fund Balance --Beginning of Year	<u>16,849</u>	<u>16,849</u>	<u>16,849</u>	<u>16,849</u>	<u>246,078</u>
FUND BALANCE --END OF YEAR	<u>\$ 16,883</u>	<u>\$ 16,883</u>	<u>\$ (2,412)</u>	<u>\$ (2,412)</u>	<u>\$ 16,849</u>