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 ART BARTELL BUILDING CONSTRUCTION FUND COMPARATIVE BALANCE SHEET NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$21,461	\$463,084
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	21,461	463,084
LIABILITIES AND FUND BALANCE		
LIABILITIES:	109	24
Accounts Payable Due To Other Funds	0	0
Funds Held For Others	0	0
Fullus Field For Others		
Total Liabilities	109	24
FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	21,352	463,060
Total Fund Balance (Deficit)	21,352	463,060
Total Liabilities and Fund Balance	21,461	463,084
TOTAL LIABIIILIES ATIU T UTIU DAIATICE	21,401	400,004

COUNTY OF CHAMPAIGN, ILLINOIS ART BARTELL BUILDING CONSTRUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ACTUAL AND BUDGET (NON-GAAP BASIS)

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012			2011	
	Actual	Actual			Actual
	(GAAP	(Budgetary	Budget	Budget	(GAAP
	Basis)	Basis)	(Final)	(Original)	Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	301	301	250	250	405
Miscellaneous	0	0	0	0	0
Total Revenues	301	301	250	250	405
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	11,119
Services	42,534	42,534	42,534	0	95,293
Capital Outlay	399,475	399,475	430,282	472,816	1,435,408
Total Expenditures	442,009	442,009	472,816	472,816	1,541,820
EVOCOS (DECICIENSV) OF DEVENIUS					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(441,708)	(441,708)	(472,566)	(472,566)	(1,541,415)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	1,995,000
Premium on General Obligation Bonds	0	0	0	0	9,475
Transfers In	0	0	0	0	9,473
Transfers Out	0	0	0	0	0
-					
Net Other Financing Sources (Uses)	0	0	0	0	2,004,475
NET CHANGE IN FUND BALANCE	(441,708)	(441,708)	(472,566)	(472,566)	463,060
FUND BALANCE (DEFICIT)Beginning of Year	463,060	463,060	463,060	463,060	0
FUND BALANCE (DEFICIT)End of Year	21,352	21,352	(9,506)	(9,506)	463,060
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Base	sis _	0			
GAAP Basis Fund Balance (Deficit)		21,352			
OAAI Dasis Fully Dalatice (Delicit)	=	21,302			

COUNTY OF CHAMPAIGN, ILLINOIS COURT COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$826,972	\$1,028,619
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	826,972	1,028,619
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	29,402
Funds Held For Others	0	0
Total Liabilities	0	29,402
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	826,972	999,217
Total Fund Balance (Deficit)	826,972	999,217
Total Liabilities and Fund Balance	826,972	1,028,619

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 NOVEMBER 30, 2012

		20	012		2011
	Actual	Actual			Actual
	(GAAP	(Budgetary	Budget	Budget	(GAAP
	Basis)	<u>Basis)</u>	<u>(Final)</u>	(Original)	Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	864	864	2,000	2,000	611
Miscellaneous	0	0	0	0	11
Total Revenues	864	864	2,000	2,000	622
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	274	274	300	0	0
Capital Outlay	169,895	169,895	170,959	100,000	0
Total Expenditures	170,169	170,169	171,259	100,000	0
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(169,305)	(169,305)	(169,259)	(98,000)	622
-	, , ,	, , ,		<u>, , , , , , , , , , , , , , , , , , , </u>	
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,940)	(2,940)	(2,941)	1	0
Net Other Financing Sources (Uses)	(2,940)	(2,940)	(2,941)	1_	0
NET CHANGE IN FUND BALANCE	(172,245)	(172,245)	(172,200)	(97,999)	622
FUND BALANCE (DEFICIT)Beginning of Year	999,217	999,217	999,217	999,217	998,595
FUND BALANCE (DEFICIT)End of Year	826,972	826,972	827,017	901,218	999,217
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Ba	sis _	0			
GAAP Basis Fund Balance (Deficit)	=	826,972			

COUNTY OF CHAMPAIGN, ILLINOIS HIGHWAY FACILITY CONSTRUCTION FUND COMPARATIVE BALANCE SHEET NOVEMBER 30, 2012 and 2011

	2012	2011
ASSETS		
Cash	\$155,299	\$155,148
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	155,299	155,148
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Total Liabilities	0	0
FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	155,299	155,148
Total Fund Balance (Deficit)	155,299	155,148
Total Liabilities and Fund Balance	155,299	155,148

COUNTY OF CHAMPAIGN, ILLINOIS HIGHWAY FACILITY CONSTRUCTION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ACTUAL AND BUDGET (NON-GAAP BASIS) FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012			2011	
	Actual (GAAP <u>Basis)</u>	Actual (Budgetary <u>Basis)</u>	Budget (Final)	Budget (Original)	Actual (GAAP <u>Basis)</u>
REVENUES:	•				•
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	151	151	450	450	90
Miscellaneous	0	0	0	0	0
Total Revenues	151	151	450	450	90
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	151	151	450	450	90
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	151	151	450	450	90
FUND BALANCE (DEFICIT)Beginning of Year	155,148	155,148	155,148	155,148	155,058
FUND BALANCE (DEFICIT)End of Year	155,299	155,299	155,598	155,598	155,148
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Ba	sis _	0			
GAAP Basis Fund Balance (Deficit)	=	155,299			

COUNTY OF CHAMPAIGN, ILLINOIS CAPITAL ASSET REPLACEMENT FUND COMPARATIVE BALANCE SHEET NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$547,885	\$1,081,484
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	242,725	0
Total Assets	790,610	1,081,484
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts Payable	58,095	179,560
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	31,667	416,000
Total Liabilities	89,762	595,560
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	700,848	485,924
Total Fund Balance (Deficit)	700,848	485,924
Total Liabilities and Fund Balance	790,610	1,081,484

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 NOVEMBER 30, 2012

Actual (GAAP Budget by Budget Budget (GAAP Busis) Conginal Busis Conginal Conginal Busis Conginal Conginal	_	2012				2011
Basis Basis (Final) (Original) Basis		Actual	Actual			
REVENUES: Intergovernmental Revenue		(GAAP	(Budgetary	Budget	Budget	(GAAP
Intergovernmental Revenue \$0	<u> </u>	Basis)	<u>Basis)</u>	<u>(Final)</u>	(Original)	Basis)
Rents and Royalties Investment Earnings 384,333 0 0 0 0 472 Miscellaneous 0 0 0 0 0 472 Miscellaneous 0 0 0 0 0 0 Total Revenues 385,003 670 0 0 472 EXPENDITURES: General Government: Cormodities 60,997 60,997 112,094 92,768 41,801 Services 13,374 13,974 20,851 13,554 18,138 Capital Outlay 94,784 94,784 20,851 13,554 18,138 Capital Outlay 94,784 94,784 20,514 99,292 118,492 Justice & Public Safety: 0 6,282 6,282 6,282 0 6,647 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development: 0 0 0 0 0 0 Capital Outlay 1,332 1,332 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Investment Earnings 670 670 0 0 0 0 0 0 0 0 0	_	•				
Miscellaneous 0 0 0 0 0 Total Revenues 385,003 670 0 0 472 EXPENDITURES: Services Services 112,094 92,768 41,801 Services 13,974 13,974 20,851 13,554 18,138 Capital Outlay 94,784 94,784 210,544 98,292 118,492 Justice & Public Safety: Commodities 6,282 6,282 6,282 0 6,647 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development: Commodities 1,332 1,332 1,333 1,323 3,326 Capital Outlay 0 0 0 0 0 6,647 Commodities 1,332 1,332 1,333 1,323 3,326 Capital Outlay 0 0 0 0 6,647 EXCESS (DEFICIENCY) OF REVENUES (37,801) (422,804 976,750 843,747 484,6			_	_		
Total Revenues 385,003 670 0 0 0 472						
EXPENDITURES: General Government: Commodities 60,997 60,997 112,094 92,768 41,801 Services 13,974 13,974 20,851 13,554 18,138 Capital Outlay 94,784 94,784 210,544 98,292 118,492 Justice & Public Safety: Commodities 143,820 143,820 147,700 50,350 68,288 Services 6,282 6,282 6,282 0 6,847 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development: Commodities 1,332 1,332 1,333 1,323 3,326 Capital Outlay 0 0 0 0 0 0 0 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In 252,725 252,725 243,290 243,290 201,507 Transfers Out 0 0 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis	Miscellaneous	0	0	0	0_	0
General Government: Commodities 60,997 60,997 112,094 92,768 41,801 Services 13,974 13,974 20,851 13,554 18,138 Capital Outlay 94,784 94,784 210,544 98,292 118,492 Justice & Public Safety: Commodities 143,820 143,820 147,700 50,350 68,288 Services 6,282 6,282 6,282 0 6,647 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development: Commodities 1,332 1,332 1,333 1,323 3,326 Capital Outlay 0 0 0 0 0 0 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers Out 0 0 <td>Total Revenues</td> <td>385,003</td> <td>670</td> <td>0</td> <td>0</td> <td>472</td>	Total Revenues	385,003	670	0	0	472
Commodities 60,997 60,997 112,094 92,768 41,801 Services 13,974 13,974 20,851 13,554 18,138 Capital Outlay 94,784 94,784 210,544 98,292 118,492 Justice & Public Safety: Commodities 143,820 143,820 147,700 50,350 68,288 Services 6,282 6,282 6,282 0 6,647 20 0 6,647 20 0 6,647 20 0 6,647 20 0 0 6,647 20 0 6,647 20 0 6,647 20 0 0 227,972 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	EXPENDITURES:					
Services 13,974 13,974 20,851 13,554 18,138 Capital Outlay 94,784 94,784 210,544 98,292 118,492 Justice & Public Safety: 0 143,820 143,820 147,700 50,350 68,288 Services 6,282 6,282 6,282 0 6,647 Capital Outlay 10,615 101,615 477,946 587,460 227,972 Development: 0 0 0 0 0 0 0 0 Capital Outlay 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	General Government:					
Capital Outlay 94,784 94,784 210,544 98,292 118,492 Justice & Public Safety: Commodities 143,820 143,820 147,700 50,350 68,288 Services 6,282 6,282 6,282 0 6,647 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development: Commodities 1,332 1,332 1,333 1,323 3,326 Capital Outlay 0 0 0 0 0 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In Transfers Out 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Commodities	60,997	60,997	112,094	92,768	41,801
Justice & Public Safety: Commodities 143,820 143,820 147,700 50,350 68,288 Services 6,282 6,282 6,282 0 6,647 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development:	Services	13,974	13,974	20,851	13,554	18,138
Commodities 143,820 143,820 147,700 50,350 68,288 Services 6,282 6,282 6,282 0 6,647 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development: Commodities 1,332 1,332 1,333 1,323 3,326 Capital Outlay 0 0 0 0 0 0 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In 252,725 252,725 243,290 243,290 201,507 Transfers Out 0 0 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,40		94,784	94,784	210,544	98,292	118,492
Services 6,282 6,282 6,282 6,282 0 6,647 Capital Outlay 101,615 101,615 477,946 587,460 227,972 Development: Commodities 1,332 1,332 1,333 1,323 3,326 Capital Outlay 0 0 0 0 0 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In Transfers Out 252,725 252,725 243,290 243,290 201,507 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,5	Justice & Public Safety:					
Capital Outlay Development: 101,615 101,615 477,946 587,460 227,972 Development: 322 1,332 1,332 1,333 1,333 3,326 Capital Outlay 0 0 0 0 0 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): 77,720 243,290 243,290 201,507 Transfers In Transfers Out 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 <td>Commodities</td> <td>143,820</td> <td>·</td> <td>•</td> <td>50,350</td> <td></td>	Commodities	143,820	·	•	50,350	
Development: Commodities					-	
Commodities Capital Outlay 1,332 0 1,332 0 1,332 0 1,333 0 1,323 0 3,326 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers Out 252,725 252,725 243,290 243,290 201,507 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis (416,000) (416,000)	·	101,615	101,615	477,946	587,460	227,972
Capital Outlay 0 0 0 0 0 Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In Transfers Out 252,725 252,725 243,290 243,290 201,507 Transfers Out 0 0 0 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conver	Development:					
Total Expenditures 422,804 422,804 976,750 843,747 484,664 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In Transfers Out 252,725 252,725 243,290 243,290 201,507 Transfers Out 0 0 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis 0 (416,000)		1,332	1,332	1,333	1,323	3,326
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In Transfers Out 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital Outlay	0	0	0	0	0
OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In 252,725 252,725 243,290 243,290 201,507 Transfers Out 0 0 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis (416,000) 0 0 0	Total Expenditures	422,804	422,804	976,750	843,747	484,664
OVER EXPENDITURES (37,801) (422,134) (976,750) (843,747) (484,192) OTHER FINANCING SOURCES (USES): Transfers In 252,725 252,725 243,290 243,290 201,507 Transfers Out 0 0 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis (416,000) 0 0 0	EVOCES (DECICIENCY) OF DEVENIUES					
OTHER FINANCING SOURCES (USES): Transfers In Transfers Out Net Other Financing Sources (Uses) EVANOR DE CHANGE IN FUND BALANCE FUND BALANCE (DEFICIT)Beginning of Year Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis Conversion to GAAP Basis	· ·	(27 901)	(422 124)	(076 750)	(9/12 7/17)	(494 102)
Transfers In Transfers Out 252,725 252,725 243,290 243,290 201,507 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis (416,000) 384,333 4416,000) 4416,000)	OVER EXPENDITURES	(37,001)	(422,134)	(970,750)	(043,747)	(404,192)
Transfers In Transfers Out 252,725 252,725 243,290 243,290 201,507 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis (416,000) 384,333 4416,000) 4416,000)	OTHER FINANCING SOURCES (USES):					
Transfers Out 0 0 0 0 0 0 Net Other Financing Sources (Uses) 252,725 252,725 243,290 243,290 201,507 NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis (416,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		252,725	252,725	243,290	243,290	201,507
NET CHANGE IN FUND BALANCE 214,924 (169,409) (733,460) (600,457) (282,685) FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis 0 0 Beginning Fund Balance Conversion to GAAP Basis (416,000) (416,000)						
FUND BALANCE (DEFICIT)Beginning of Year 485,924 901,924 901,924 901,924 768,609 FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis 384,333 Expenditures/Uses Conversion to GAAP Basis 0 Beginning Fund Balance Conversion to GAAP Basis (416,000)	Net Other Financing Sources (Uses)	252,725	252,725	243,290	243,290	201,507
FUND BALANCE (DEFICIT)End of Year 700,848 732,515 168,464 301,467 485,924 Revenues/Sources Conversion to GAAP Basis 384,333 Expenditures/Uses Conversion to GAAP Basis 0 Beginning Fund Balance Conversion to GAAP Basis (416,000)	NET CHANGE IN FUND BALANCE	214,924	(169,409)	(733,460)	(600,457)	(282,685)
Revenues/Sources Conversion to GAAP Basis Expenditures/Uses Conversion to GAAP Basis Beginning Fund Balance Conversion to GAAP Basis (416,000)	FUND BALANCE (DEFICIT)Beginning of Year	485,924	901,924	901,924	901,924	768,609
Expenditures/Uses Conversion to GAAP Basis 0 Beginning Fund Balance Conversion to GAAP Basis (416,000)	FUND BALANCE (DEFICIT)End of Year	700,848	732,515	168,464	301,467	485,924
Expenditures/Uses Conversion to GAAP Basis 0 Beginning Fund Balance Conversion to GAAP Basis (416,000)	Revenues/Sources Conversion to GAAP Basis		384.333			
Beginning Fund Balance Conversion to GAAP Basis (416,000)						
GAAP Basis Fund Balance (Deficit) 700,848	·	; _				
	GAAP Basis Fund Balance (Deficit)	=	700,848			