

## Capital Projects Fund

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The Capital Projects Fund is used to account for financial resources restricted for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds.)

**Q Construction** – To account for monies used for acquisition and construction of various projects within the County.

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Q Construction*  
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 3,701,000	\$ 3,044,244	\$ 3,044,244	\$ -	\$ 3,044,244	\$ -
<b>Total Revenues</b>	<b>3,701,000</b>	<b>3,044,244</b>	<b>3,044,244</b>	<b>-</b>	<b>3,044,244</b>	<b>-</b>
<b>Expenditures</b>						
Capital Outlay:						
Justice Center	622,302	494,987	404,428	30,672	435,100	59,887
Transportation Hub	498,566	2,762,121	2,130,502	631,619	2,762,121	-
Board of Elections	-	79,721	-	-	-	79,721
Agriculture Center	-	31,701	-	-	-	31,701
Highway Improvement	-	36,257	-	-	-	36,257
Energy Conservation Project	-	161,659	17,000	-	17,000	144,659
Issue II	2,000,000	858,312	858,312	-	858,312	-
ODOT Federal Awards	1,701,000	22,315	22,315	-	22,315	-
Highway Planning/Construction	2,122,867	1,057,446	878,395	140,079	1,018,474	38,972
Sewers Other Exp	165,310	331,016	262,825	-	262,825	68,191
Principal Retirement	-	245,000	245,000	-	245,000	-
<b>Total Expenditures</b>	<b>7,110,045</b>	<b>6,080,535</b>	<b>4,818,777</b>	<b>802,370</b>	<b>5,621,147</b>	<b>459,388</b>
(Deficiency) of Revenues (Under) Expenditures	(3,409,045)	(3,036,291)	(1,774,533)	(802,370)	(2,576,903)	459,388
<b>Other Financing Sources (Uses)</b>						
Note Proceeds	1,350,000	-	-	-	-	-
Advances - Out	-	(1,356,709)	(1,356,709)	-	(1,356,709)	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,350,000</b>	<b>(1,356,709)</b>	<b>(1,356,709)</b>	<b>-</b>	<b>(1,356,709)</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(2,059,045)	(4,393,000)	(3,131,242)	<b>\$ (802,370)</b>	<b>\$ (3,933,612)</b>	<b>\$ 459,388</b>
Fund Balance at Beginning of Year	5,364,859	5,364,859	5,364,859			
<b>Fund Balance at End of Year</b>	<b>\$ 3,305,814</b>	<b>\$ 971,859</b>	<b>\$ 2,233,617</b>			