

CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING
 NOVEMBER 30, 2013 and 2012

	2013	2012
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,749,092	\$1,749,092
Infrastructure	69,117,753	67,141,195
Buildings and Improvements	74,734,819	74,734,819
Equipment	14,635,586	14,449,056
Construction in Progress	2,137,963	649,550
Total Governmental Funds Capital Assets	162,375,213	158,723,712
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,448,908	\$11,295,830
Special Revenue Funds	82,026,102	78,865,739
Capital Projects Funds	68,498,806	68,187,146
Gifts	401,397	374,997
Total Governmental Funds Capital Assets	162,375,213	158,723,712

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
NOVEMBER 30, 2013

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$60,083	\$0	\$60,083
Administrative Services	0	0	0	709,644	0	709,644
County Clerk	0	0	0	1,347,621	0	1,347,621
Recorder	0	0	0	271,591	0	271,591
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	51,706	0	51,706
Information Technology	0	0	0	28,466	0	28,466
Public Properties	192,138	0	7,123,645	330,894	0	7,646,677
Total General Government	192,138	0	7,123,645	2,826,650	0	10,142,433
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	393,173	0	393,173
Circuit Court / Law Library	0	0	0	1,641,603	0	1,641,603
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,154,542	0	4,154,542
State's Attorney	0	0	0	104,035	0	104,035
Coroner	0	0	0	157,992	0	157,992
ESDA / Emergency Management Agcy.	0	0	0	585,650	0	585,650
Court Services / Juvenile Detention	0	0	0	427,301	0	427,301
Animal Control	0	0	0	189,706	0	189,706
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	59,677,388	0	45,728	61,146,603
Total Justice and Public Safety	1,423,487	0	59,677,388	7,679,073	45,728	68,825,676
HEALTH SERVICES						
Total Health Services	0	0	0	72,146	0	72,146
EDUCATION						
Total Education	0	0	0	885,870	0	885,870
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	11,267	0	0	657,285	0	668,552
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	121,468	69,117,753	7,933,786	2,514,562	2,092,235	81,779,804
Total Governmental Funds Capital Assets	1,749,092	69,117,753	74,734,819	14,635,586	2,137,963	162,375,213

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/13</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,749,092	\$0	\$0	\$1,749,092
Infrastructure	67,141,195	4,846,809	2,870,251	69,117,753
Buildings and Improvements	74,734,819	0	0	74,734,819
Equipment	14,449,056	901,300	714,770	14,635,586
Construction in Progress	649,550	6,424,472	4,936,059	2,137,963
Total Governmental Funds Capital Assets	<u>158,723,712</u>	<u>12,172,581</u>	<u>8,521,080</u>	<u>162,375,213</u>

SOURCE OF FUNDING

General Fund Revenues	\$11,295,830	\$327,275	\$174,197	\$11,448,908
Special Revenue Funds	78,865,739	11,648,237	8,487,874	82,026,102
Capital Projects Funds	68,187,146	311,660	0	68,498,806
Gifts	374,997	26,400	0	401,397
Total Governmental Funds Capital Assets	<u>158,723,712</u>	<u>12,313,572</u>	<u>8,662,071</u>	<u>162,375,213</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function</u> <u>Reclass</u>	<u>Balance</u> <u>11/30/13</u>
GENERAL GOVERNMENT:					
County Board	\$60,083	\$0	\$0	\$0	\$60,083
Administrative Services	709,644	0	0	0	709,644
County Clerk	1,324,201	79,142	55,722	0	1,347,621
Recorder	271,591	0	0	0	271,591
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	58,416	0	6,710	0	51,706
Information Technology	0	28,466	0	0	28,466
Public Properties	7,618,513	52,367	24,203	0	7,646,677
Total General Government	<u>10,069,093</u>	<u>159,975</u>	<u>86,635</u>	<u>0</u>	<u>10,142,433</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	349,961	43,212	0	0	393,173
Circuit Court / Law Library	1,641,603	0	0	0	1,641,603
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	4,029,892	249,851	125,201	0	4,154,542
State's Attorney	125,458	0	21,423	0	104,035
Coroner	133,592	24,400	0	0	157,992
ESDA / Emergency Management Agency	585,650	0	0	0	585,650
Court Services / Juvenile Detention	417,706	67,745	58,150	0	427,301
Animal Control	189,706	0	0	0	189,706
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	61,100,875	45,728	0	0	61,146,603
Total Justice and Public Safety	<u>68,599,514</u>	<u>430,936</u>	<u>204,774</u>	<u>0</u>	<u>68,825,676</u>
HEALTH SERVICES					
Total Health Services	<u>72,146</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,146</u>
EDUCATION					
Total Education	<u>793,017</u>	<u>208,536</u>	<u>115,683</u>	<u>0</u>	<u>885,870</u>
SOCIAL SERVICES					
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT					
Total Development	<u>621,860</u>	<u>79,017</u>	<u>32,325</u>	<u>0</u>	<u>668,552</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>78,567,350</u>	<u>11,294,117</u>	<u>8,081,663</u>	<u>0</u>	<u>81,779,804</u>
Total Governmental Funds Capital Assets	<u><u>158,723,712</u></u>	<u><u>12,172,581</u></u>	<u><u>8,521,080</u></u>	<u><u>0</u></u>	<u><u>162,375,213</u></u>