

CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

Purpose: These schedules present capital assets related to governmental funds only. These capital assets, plus capital assets included in internal service funds comprise the capital assets reported under governmental activities in the statement of net assets.

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,750,912	\$1,749,092
Infrastructure	71,494,745	69,117,753
Buildings and Improvements	74,767,174	74,734,819
Equipment	15,441,943	14,635,586
Construction in Progress	3,361,219	2,137,963
Total Governmental Funds Capital Assets	166,815,993	162,375,213
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,722,770	\$11,448,908
Special Revenue Funds	86,176,493	82,026,102
Capital Projects Funds	68,495,313	68,498,806
Gifts	421,417	401,397
Total Governmental Funds Capital Assets	166,815,993	162,375,213

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2014

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	43,157	0	43,157
Public Properties	192,138	0	7,303,645	339,750	9,880	7,845,413
Total General Government	<u>192,138</u>	<u>0</u>	<u>7,303,645</u>	<u>2,850,197</u>	<u>9,880</u>	<u>10,355,860</u>
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	408,657	0	408,657
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	4,409,834	0	4,409,834
State's Attorney	0	0	0	104,035	0	104,035
Coroner	0	0	0	194,317	0	194,317
ESDA / Emergency Management Agcy.	0	0	0	594,719	0	594,719
Court Services / Juvenile Detention	0	0	0	471,141	0	471,141
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	59,529,743	0	0	60,953,230
Total Justice and Public Safety	<u>1,423,487</u>	<u>0</u>	<u>59,529,743</u>	<u>8,039,083</u>	<u>0</u>	<u>68,992,313</u>
HEALTH SERVICES						
Total Health Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,146</u>	<u>0</u>	<u>72,146</u>
EDUCATION						
Total Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>906,751</u>	<u>0</u>	<u>906,751</u>
SOCIAL SERVICES						
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT						
Total Development	<u>11,267</u>	<u>0</u>	<u>0</u>	<u>687,947</u>	<u>0</u>	<u>699,214</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>123,288</u>	<u>71,494,745</u>	<u>7,933,786</u>	<u>2,885,819</u>	<u>3,351,339</u>	<u>85,788,977</u>
Total Governmental Funds Capital Assets	<u><u>1,750,912</u></u>	<u><u>71,494,745</u></u>	<u><u>74,767,174</u></u>	<u><u>15,441,943</u></u>	<u><u>3,361,219</u></u>	<u><u>166,815,993</u></u>

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 DECEMBER 31, 2014

	<u>Balance</u> <u>11/30/13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/14</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,749,092	\$1,820	\$0	\$1,750,912
Infrastructure	69,117,753	2,931,156	554,164	71,494,745
Buildings and Improvements	74,734,819	180,000	147,645	74,767,174
Equipment	14,635,586	838,356	31,999	15,441,943
Construction in Progress	2,137,963	4,201,960	2,978,704	3,361,219
Total Governmental Funds Capital Assets	<u>162,375,213</u>	<u>8,153,292</u>	<u>3,712,512</u>	<u>166,815,993</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$11,448,908	\$273,862	\$0	\$11,722,770
Special Revenue Funds	82,026,102	7,669,530	3,519,139	86,176,493
Capital Projects Funds	68,498,806	189,880	193,373	68,495,313
Gifts	401,397	20,020	0	421,417
Total Governmental Funds Capital Assets	<u>162,375,213</u>	<u>8,153,292</u>	<u>3,712,512</u>	<u>166,815,993</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 11/30/13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 12/31/14</u>
GENERAL GOVERNMENT:					
County Board	\$60,083	\$0	\$0	\$0	\$60,083
Administrative Services	709,644	0	0	0	709,644
County Clerk	1,347,621	0	0	0	1,347,621
Recorder	271,591	0	0	0	271,591
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	51,706	0	0	0	51,706
Information Technology	28,466	14,691	0	0	43,157
Public Properties	7,646,677	202,476	3,740	0	7,845,413
Total General Government	<u>10,142,433</u>	<u>217,167</u>	<u>3,740</u>	<u>0</u>	<u>10,355,860</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	393,173	15,484	0	0	408,657
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	4,154,542	255,292	0	0	4,409,834
State's Attorney	104,035	0	0	0	104,035
Coroner	157,992	36,325	0	0	194,317
ESDA / Emergency Management Agency	585,650	9,069	0	0	594,719
Court Services / Juvenile Detention	427,301	58,704	14,864	0	471,141
Animal Control	189,706	0	0	0	189,706
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	61,146,603	0	193,373	0	60,953,230
Total Justice and Public Safety	<u>68,825,676</u>	<u>374,874</u>	<u>208,237</u>	<u>0</u>	<u>68,992,313</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>885,870</u>	<u>23,457</u>	<u>2,576</u>	<u>0</u>	<u>906,751</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>668,552</u>	<u>30,662</u>	<u>0</u>	<u>0</u>	<u>699,214</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>81,779,804</u>	<u>7,507,132</u>	<u>3,497,959</u>	<u>0</u>	<u>85,788,977</u>
Total Governmental Funds Capital Assets	<u><u>162,375,213</u></u>	<u><u>8,153,292</u></u>	<u><u>3,712,512</u></u>	<u><u>0</u></u>	<u><u>166,815,993</u></u>