

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, 2015 and 2014

	2015	2014
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,977,270	\$1,750,912
Infrastructure	74,263,633	71,494,745
Buildings and Improvements	75,497,428	74,767,174
Equipment	15,342,375	15,441,943
Construction in Progress	2,110,116	3,361,219
Total Governmental Funds Capital Assets	169,190,822	166,815,993
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,830,146	\$11,722,770
Special Revenue Funds	88,150,780	86,176,493
Capital Projects Funds	68,793,479	68,495,313
Gifts	416,417	421,417
Total Governmental Funds Capital Assets	169,190,822	166,815,993

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2015

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	700,559	0	700,559
County Clerk	0	0	0	1,355,378	0	1,355,378
Recorder	0	0	0	309,787	0	309,787
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	47,095	0	47,095
Public Properties	192,138	0	7,535,557	343,984	0	8,071,679
Total General Government	<u>192,138</u>	<u>0</u>	<u>7,535,557</u>	<u>2,895,237</u>	<u>0</u>	<u>10,622,932</u>
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	424,141	0	424,141
Circuit Court / Law Library	0	0	0	1,629,674	0	1,629,674
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,486,299	0	4,486,299
State's Attorney	0	0	0	74,143	0	74,143
Coroner	0	0	0	182,088	0	182,088
ESDA / Emergency Management Agcy.	0	0	0	608,400	0	608,400
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	18,872	0	18,872
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>8,102,370</u>	<u>0</u>	<u>69,055,600</u>
HEALTH SERVICES						
Total Health Services	<u>0</u>	<u>0</u>	<u>498,342</u>	<u>69,601</u>	<u>0</u>	<u>567,943</u>
EDUCATION						
Total Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>785,403</u>	<u>0</u>	<u>785,403</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>682,947</u>	<u>0</u>	<u>694,214</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>349,646</u>	<u>74,263,633</u>	<u>7,933,786</u>	<u>2,806,817</u>	<u>2,110,116</u>	<u>87,463,998</u>
Total Governmental Funds Capital Assets	<u><u>1,977,270</u></u>	<u><u>74,263,633</u></u>	<u><u>75,497,428</u></u>	<u><u>15,342,375</u></u>	<u><u>2,110,116</u></u>	<u><u>169,190,822</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, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/15</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,750,912	\$226,358	\$0	\$1,977,270
Infrastructure	71,494,745	3,297,059	528,171	74,263,633
Buildings and Improvements	74,767,174	730,254	0	75,497,428
Equipment	15,441,943	729,739	829,307	15,342,375
Construction in Progress	3,361,219	2,282,194	3,533,297	2,110,116
Total Governmental Funds Capital Assets	<u>166,815,993</u>	<u>7,265,604</u>	<u>4,890,775</u>	<u>169,190,822</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$11,722,770	\$381,459	\$274,083	\$11,830,146
Special Revenue Funds	86,176,493	6,605,924	4,631,637	88,150,780
Capital Projects Funds	68,495,313	332,331	34,165	68,793,479
Gifts	421,417	0	5,000	416,417
Total Governmental Funds Capital Assets	<u>166,815,993</u>	<u>7,319,714</u>	<u>4,944,885</u>	<u>169,190,822</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 12/31/15</u>
GENERAL GOVERNMENT:					
County Board	\$60,083	\$0	\$0	\$0	\$60,083
Administrative Services	709,644	12,373	21,458	0	700,559
County Clerk	1,347,621	51,909	44,152	0	1,355,378
Recorder	271,591	38,196	0	0	309,787
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	51,706	0	0	0	51,706
Information Technology	43,157	6,584	2,646	0	47,095
Public Properties	7,845,413	259,263	32,997	0	8,071,679
Total General Government	<u>10,355,860</u>	<u>368,325</u>	<u>101,253</u>	<u>0</u>	<u>10,622,932</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	408,657	15,484	0	0	424,141
Circuit Court / Law Library	1,641,603	0	11,929	0	1,629,674
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	4,409,834	324,465	248,000	0	4,486,299
State's Attorney	104,035	0	29,892	0	74,143
Coroner	194,317	0	12,229	0	182,088
ESDA / Emergency Management Agency	594,719	13,681	0	0	608,400
Court Services / Juvenile Detention	471,141	0	0	0	471,141
Animal Control	189,706	0	0	0	189,706
Child Advocacy Center	7,165	13,763	2,056	0	18,872
Public Properties	60,953,230	0	0	0	60,953,230
Total Justice and Public Safety	<u>68,992,313</u>	<u>367,393</u>	<u>304,106</u>	<u>0</u>	<u>69,055,600</u>
HEALTH SERVICES					
Total Health Services	<u>72,146</u>	<u>498,342</u>	<u>2,545</u>	<u>0</u>	<u>567,943</u>
EDUCATION					
Total Education	<u>906,751</u>	<u>0</u>	<u>121,348</u>	<u>0</u>	<u>785,403</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>699,214</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>694,214</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>85,788,977</u>	<u>6,031,544</u>	<u>4,356,523</u>	<u>0</u>	<u>87,463,998</u>
Total Governmental Funds Capital Assets	<u><u>166,815,993</u></u>	<u><u>7,265,604</u></u>	<u><u>4,890,775</u></u>	<u><u>0</u></u>	<u><u>169,190,822</u></u>