

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, 2016 and 2015

	2016	2015
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$ 1,977,270	\$ 1,977,270
Infrastructure	74,263,633	74,263,633
Buildings and Improvements	75,999,086	75,497,428
Equipment	16,006,800	15,342,375
Construction in Progress	2,574,415	2,110,116
Total Governmental Funds Capital Assets	\$ 170,821,204	\$ 169,190,822
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$ 11,806,039	\$ 11,830,146
Special Revenue Funds	89,353,891	88,150,780
Capital Projects Funds	69,244,857	68,793,479
Gifts	416,417	416,417
Total Governmental Funds Capital Assets	\$ 170,821,204	\$ 169,190,822

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2016

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	527,464	0	527,464
County Clerk	0	0	0	1,351,758	0	1,351,758
Recorder	0	0	0	287,077	0	287,077
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	36,118	0	36,118
Information Technology	0	0	0	167,346	0	167,346
Public Properties	192,138	0	8,037,215	349,984	17,646	8,596,983
Total General Government	<u>192,138</u>	<u>0</u>	<u>8,037,215</u>	<u>2,806,475</u>	<u>17,646</u>	<u>11,053,474</u>
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	478,767	0	478,767
Circuit Court / Law Library	0	0	0	1,654,759	0	1,654,759
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,476,022	0	4,476,022
State's Attorney	0	0	0	63,530	0	63,530
Coroner	0	0	0	206,028	0	206,028
ESDA / Emergency Management Agcy.	0	0	0	578,660	0	578,660
Court Services / Juvenile Detention	0	0	0	526,147	0	526,147
Animal Control	0	0	0	198,706	0	198,706
Child Advocacy Center	0	0	0	13,763	0	13,763
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>8,214,288</u>	<u>0</u>	<u>69,167,518</u>
HEALTH SERVICES						
Total Health Services	<u>0</u>	<u>0</u>	<u>498,342</u>	<u>38,494</u>	<u>0</u>	<u>536,836</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>689,716</u>	<u>0</u>	<u>700,983</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>349,646</u>	<u>74,263,633</u>	<u>7,933,786</u>	<u>3,472,424</u>	<u>2,556,769</u>	<u>88,576,258</u>
Total Governmental Funds Capital Assets	<u>\$ 1,977,270</u>	<u>\$ 74,263,633</u>	<u>\$ 75,999,086</u>	<u>\$ 16,006,800</u>	<u>\$ 2,574,415</u>	<u>\$ 170,821,204</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, 2016

	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/16</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$ 1,977,270	\$ 0	\$ 0	\$ 1,977,270
Infrastructure	74,263,633	0	0	74,263,633
Buildings and Improvements	75,497,428	501,658	0	75,999,086
Equipment	15,342,375	1,350,447	686,022	16,006,800
Construction in Progress	2,110,116	464,299	0	2,574,415
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Total Governmental Funds Capital Assets	<u>\$ 169,190,822</u>	<u>\$ 2,316,404</u>	<u>\$ 686,022</u>	<u>\$ 170,821,204</u>
 <u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$ 11,830,146	\$ 295,091	\$ 319,198	\$ 11,806,039
Special Revenue Funds	88,150,780	1,452,056	248,945	89,353,891
Capital Projects Funds	68,793,479	569,257	117,879	69,244,857
Gifts	416,417	0	0	416,417
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Total Governmental Funds Capital Assets	<u>\$ 169,190,822</u>	<u>\$ 2,316,404</u>	<u>\$ 686,022</u>	<u>\$ 170,821,204</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/16</u>
GENERAL GOVERNMENT:				
County Board	\$ 60,083	\$ 0	\$ 0	\$ 60,083
Administrative Services	700,559	0	173,095	527,464
County Clerk	1,355,378	0	3,620	1,351,758
Recorder	309,787	0	22,710	287,077
Supervisor of Assessments	26,645	0	0	26,645
Treasurer	51,706	0	15,588	36,118
Information Technology	47,095	120,251	0	167,346
Public Properties	8,071,679	525,304	0	8,596,983
Total General Government	<u>10,622,932</u>	<u>645,555</u>	<u>215,013</u>	<u>11,053,474</u>
JUSTICE AND PUBLIC SAFETY:				
Circuit Clerk	424,141	75,365	20,739	478,767
Circuit Court / Law Library	1,629,674	28,817	3,732	1,654,759
Public Defender	17,906	0	0	17,906
Sheriff / Correctional Centers	4,486,299	210,423	220,700	4,476,022
State's Attorney	74,143	0	10,613	63,530
Coroner	182,088	41,698	17,758	206,028
ESDA / Emergency Management Agency	608,400	0	29,740	578,660
Court Services / Juvenile Detention	471,141	81,666	26,660	526,147
Animal Control	189,706	9,000	0	198,706
Child Advocacy Center	18,872	0	5,109	13,763
Public Properties	60,953,230	0	0	60,953,230
Total Justice and Public Safety	<u>69,055,600</u>	<u>446,969</u>	<u>335,051</u>	<u>69,167,518</u>
HEALTH SERVICES				
Total Health Services	<u>567,943</u>	<u>0</u>	<u>31,107</u>	<u>536,836</u>
EDUCATION				
Total Education	<u>785,403</u>	<u>0</u>	<u>0</u>	<u>785,403</u>
SOCIAL SERVICES				
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT				
Total Development	<u>694,214</u>	<u>60,690</u>	<u>53,921</u>	<u>700,983</u>
HIGHWAYS AND BRIDGES				
Total Highways and Bridges	<u>87,463,998</u>	<u>1,163,190</u>	<u>50,930</u>	<u>88,576,258</u>
Total Governmental Funds Capital Assets	<u>\$ 169,190,822</u>	<u>\$ 2,316,404</u>	<u>\$ 686,022</u>	<u>\$ 170,821,204</u>