

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, 2018 and 2017

| | 2018 | 2017 |
|--|----------------|----------------|
| <u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u> | | |
| Land | \$ 2,027,080 | \$ 2,027,080 |
| Infrastructure | 86,749,994 | 83,676,812 |
| Buildings and Improvements | 76,887,831 | 76,413,847 |
| Equipment | 16,102,023 | 15,959,794 |
| Construction in Progress | 1,948,858 | 4,207,521 |
| Total Governmental Funds Capital Assets | \$ 183,715,786 | \$ 182,285,054 |
| <u>SOURCE OF FUNDING</u> | | |
| General Fund Revenues | \$ 11,637,706 | \$ 12,157,463 |
| Special Revenue Funds | 101,569,338 | 99,987,477 |
| Capital Projects Funds | 70,092,325 | 69,723,897 |
| Gifts | 416,417 | 416,417 |
| Total Governmental Funds Capital Assets | \$ 183,715,786 | \$ 182,285,254 |

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2018

| <u>FUNCTION AND ACTIVITY</u> | <u>Land</u> | <u>Infrastructure</u> | <u>Buildings & Improvements</u> | <u>Equipment</u> | <u>Construction in Progress</u> | <u>Total</u> |
|--|---------------------|-----------------------|---|----------------------|-------------------------------------|-----------------------|
| 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 | 1,253,649 | 0 | 1,253,649 |
| 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 | 224,405 | 0 | 224,405 |
| Public Properties | 192,138 | 0 | 8,318,995 | 420,793 | 10,904 | 8,942,830 |
| Total General Government | <u>192,138</u> | <u>0</u> | <u>8,318,995</u> | <u>2,836,234</u> | <u>10,904</u> | <u>11,358,271</u> |
| JUSTICE AND PUBLIC SAFETY: | | | | | | |
| Circuit Clerk | 0 | 0 | 0 | 562,104 | 0 | 562,104 |
| 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 | 4,398,748 | 0 | 4,398,748 |
| 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 | 505,844 | 0 | 505,844 |
| 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 | 59,957,343 | 0 | 0 | 61,380,830 |
| Total Justice and Public Safety | <u>1,423,487</u> | <u>0</u> | <u>59,957,343</u> | <u>8,200,048</u> | <u>0</u> | <u>69,580,878</u> |
| HEALTH SERVICES | | | | | | |
| Total Health Services | <u>0</u> | <u>0</u> | <u>510,387</u> | <u>38,494</u> | <u>0</u> | <u>548,881</u> |
| EDUCATION | | | | | | |
| Total Education | <u>0</u> | <u>0</u> | <u>0</u> | <u>967,802</u> | <u>0</u> | <u>967,802</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>929,185</u> | <u>0</u> | <u>940,452</u> |
| HIGHWAYS AND BRIDGES | | | | | | |
| Total Highways and Bridges | <u>399,456</u> | <u>86,749,994</u> | <u>8,101,106</u> | <u>3,130,260</u> | <u>1,937,954</u> | <u>100,318,770</u> |
| Total Governmental Funds Capital Assets | <u>\$ 2,027,080</u> | <u>\$ 86,749,994</u> | <u>\$ 76,887,831</u> | <u>\$ 16,102,023</u> | <u>\$ 1,948,858</u> | <u>\$ 183,715,786</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, 2018

| | <u>Balance</u> <u>12/31/17</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>12/31/18</u> |
|--|-----------------------------------|----------------------|---------------------|-----------------------------------|
| <u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u> | | | | |
| Land | \$ 2,027,080 | \$ 0 | \$ 0 | \$ 2,027,080 |
| Infrastructure | 83,676,812 | 5,591,655 | 2,518,473 | 86,749,994 |
| Buildings and Improvements | 76,413,847 | 473,984 | 0 | 76,887,831 |
| Equipment | 15,959,794 | 1,175,429 | 1,033,200 | 16,102,023 |
| Construction in Progress | 4,207,721 | 3,364,113 | 5,622,976 | 1,948,858 |
| Total Governmental Funds Capital Assets | <u>\$ 182,285,254</u> | <u>\$ 10,605,181</u> | <u>\$ 9,174,649</u> | <u>\$ 183,715,786</u> |
| <u>SOURCE OF FUNDING</u> | | | | |
| General Fund Revenues | \$ 12,157,463 | \$ 325,605 | \$ 845,362 | \$ 11,637,706 |
| Special Revenue Funds | 99,987,477 | 9,911,148 | 8,329,287 | 101,569,338 |
| Capital Projects Funds | 69,723,897 | 368,428 | 0 | 70,092,325 |
| Gifts | 416,417 | 0 | 0 | 416,417 |
| Total Governmental Funds Capital Assets | <u>\$ 182,285,254</u> | <u>\$ 10,605,181</u> | <u>\$ 9,174,649</u> | <u>\$ 183,715,786</u> |

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

| <u>FUNCTION AND ACTIVITY</u> | <u>Balance</u> <u>12/31/17</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>12/31/18</u> |
|---|-----------------------------------|----------------------|---------------------|-----------------------------------|
| GENERAL GOVERNMENT: | | | | |
| County Board | \$ 60,083 | \$ 0 | \$ 0 | \$ 60,083 |
| Administrative Services | 527,464 | 0 | 0 | 527,464 |
| County Clerk | 1,253,649 | 0 | 0 | 1,253,649 |
| Recorder | 287,077 | 0 | 0 | 287,077 |
| Supervisor of Assessments | 26,645 | 0 | 0 | 26,645 |
| Treasurer | 36,118 | 0 | 0 | 36,118 |
| Information Technology | 194,103 | 30,302 | 0 | 224,405 |
| Public Properties | 8,927,351 | 36,454 | 20,975 | 8,942,830 |
| Total General Government | <u>11,312,490</u> | <u>66,756</u> | <u>20,975</u> | <u>11,358,271</u> |
| JUSTICE AND PUBLIC SAFETY: | | | | |
| Circuit Clerk | 536,374 | 25,730 | 0 | 562,104 |
| Circuit Court / Law Library | 1,654,759 | 0 | 0 | 1,654,759 |
| Public Defender | 17,906 | 0 | 0 | 17,906 |
| Sheriff / Correctional Centers | 4,794,951 | 377,746 | 773,949 | 4,398,748 |
| State's Attorney | 63,530 | 0 | 0 | 63,530 |
| Coroner | 206,028 | 0 | 0 | 206,028 |
| ESDA / Emergency Management Agency | 578,660 | 0 | 0 | 578,660 |
| Court Services / Juvenile Detention | 526,147 | 39,658 | 59,961 | 505,844 |
| Animal Control | 198,706 | 0 | 0 | 198,706 |
| Child Advocacy Center | 13,763 | 0 | 0 | 13,763 |
| Public Properties | 61,117,532 | 294,619 | 31,321 | 61,380,830 |
| Total Justice and Public Safety | <u>69,708,356</u> | <u>737,753</u> | <u>865,231</u> | <u>69,580,878</u> |
| HEALTH SERVICES | | | | |
| Total Health Services | <u>536,836</u> | <u>12,045</u> | <u>0</u> | <u>548,881</u> |
| EDUCATION | | | | |
| Total Education | <u>847,453</u> | <u>120,349</u> | <u>0</u> | <u>967,802</u> |
| SOCIAL SERVICES | | | | |
| Total Social Services | <u>732</u> | <u>0</u> | <u>0</u> | <u>732</u> |
| DEVELOPMENT | | | | |
| Total Development | <u>801,491</u> | <u>156,077</u> | <u>17,116</u> | <u>940,452</u> |
| HIGHWAYS AND BRIDGES | | | | |
| Total Highways and Bridges | <u>99,077,896</u> | <u>9,512,201</u> | <u>8,271,327</u> | <u>100,318,770</u> |
| Total Governmental Funds Capital Assets | <u>\$ 182,285,254</u> | <u>\$ 10,605,181</u> | <u>\$ 9,174,649</u> | <u>\$ 183,715,786</u> |