

Cook County, Illinois
Management's Discussion and Analysis
Year Ended November 30, 2018, continued

Capital Assets

The County's capital assets for its governmental and business-type activities decreased \$19.7 million (0.9%), net of accumulated depreciation at November 30, 2018. Capital assets include land, construction in progress, buildings, infrastructure, machinery and equipment and intangible assets. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

Primary Government
Changes in Capital Assets, Net of Depreciation
Primary Government - All Activities
Year end November 30
(in millions)

	Governmental Activities		Business-type Activities		Total		Increase (Decrease)
	2018	2017	2018	2017	2018	2017	
Land	\$ 151.3	\$ 151.3	\$ 1.0	\$ 1.0	\$ 152.3	\$ 152.3	\$ -
Construction in Progress	223.0	304.5	28.7	72.4	251.7	376.9	(125.2)
Buildings	784.8	764.3	439.3	332.7	1,224.1	1,097.0	127.1
Machinery and Equipment	171.8	169.6	31.7	39.7	203.5	209.3	(5.8)
Infrastructure	394.8	408.9	-	-	394.8	408.9	(14.1)
Intangible Assets	-	-	27.4	29.1	27.4	29	(1.7)
Total Capital Assets	<u>\$ 1,725.7</u>	<u>\$ 1,798.6</u>	<u>\$ 528.1</u>	<u>\$ 474.9</u>	<u>\$ 2,253.8</u>	<u>\$ 2,273.5</u>	<u>\$ (19.7)</u>

The County implements various capital improvement projects annually. Construction of County roads and replacements within County facilities are included in the improvement funding. Countywide projects are designed to target the changing needs of building systems and increase efficiency in maintaining higher building Leadership in Energy and Environmental Design ("LEED") standards. Continuous improvements are being done to the County's highway system. Major projects such as the resurfacing enhancements north and south are an important part of the Cook County transportation network.

The County is committed to improving its occupant experience with providing and receiving services. Several projects have been implemented to advance security, fire and life safety systems, code compliance and an ongoing commitment to improve compliance with the Americans with Disabilities Act ("ADA") at County facilities. Investments in a number of technology-based efficiency initiatives will reduce costs in the long run: the County has funded an Enterprise Resource Planning ("ERP") Center of Excellence to focus on implementing a new ERP system as well as a Countywide Time and Attendance project. The payroll module in Oracle EBS went live in FY 2018. The Time and Attendance project implemented a uniform system throughout Cook County facilities capable of combining time and effort tracking.

Additional information on the County's capital assets can be found in Note I.D.4. & Note III.B. of the Basic Financial Statements.