

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 (EXHIBIT H-1)
 DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 2,070,199	\$ 2,027,080
Infrastructure	96,899,167	90,341,135
Buildings and Improvements	79,547,114	77,811,344
Equipment	16,506,891	16,863,998
Construction in Progress	<u>3,143,910</u>	<u>5,890,684</u>
 Total Governmental Funds Capital Assets	 <u><u>\$ 198,167,281</u></u>	 <u><u>\$ 192,934,241</u></u>
 SOURCE OF FUNDING		
General Fund Revenues	\$ 11,896,737	\$ 12,010,612
Special Revenue Funds	113,372,020	109,534,549
Capital Projects Funds	72,482,107	70,972,663
Gifts	<u>416,417</u>	<u>416,417</u>
 Total Governmental Funds Capital Assets	 <u><u>\$ 198,167,281</u></u>	 <u><u>\$ 192,934,241</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (EXHIBIT H-2)
DECEMBER 31, 2020**

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT						
County Board	\$ -	\$ -	\$ -	\$ 60,083	\$ -	\$ 60,083
Administrative Services	-	-	-	527,464	-	527,464
County Clerk	-	-	-	1,525,851	-	1,525,851
Recorder	-	-	-	294,190	-	294,190
Supervisor of Assessments	-	-	-	21,525	-	21,525
Treasurer	-	-	-	33,472	-	33,472
Information Technology	-	-	-	256,252	-	256,252
Public Properties	192,138	-	8,835,796	431,402	-	9,459,336
Total General Government	<u>192,138</u>	<u>-</u>	<u>8,835,796</u>	<u>3,150,239</u>	<u>-</u>	<u>12,178,173</u>
JUSTICE AND PUBLIC SAFETY						
Circuit Clerk	-	-	-	588,248	-	588,248
Circuit Court / Law Library	-	-	-	1,455,429	-	1,455,429
Public Defender	-	-	-	20,384	-	20,384
Sheriff / Correctional Centers	-	-	-	4,009,473	-	4,009,473
State's Attorney	-	-	-	36,095	-	36,095
Coroner	-	-	-	177,908	-	177,908
ESDA / Emergency Management Agcy.	-	-	-	567,411	-	567,411
Court Services / Juvenile Detention	-	-	-	457,248	-	457,248
Animal Control	-	-	-	231,657	-	231,657
Child Advocacy Center	-	-	-	13,763	-	13,763
Public Properties	1,423,487	-	62,099,825	-	-	63,523,312
Total Justice and Public Safety	<u>1,423,487</u>	<u>-</u>	<u>62,099,825</u>	<u>7,557,616</u>	<u>-</u>	<u>71,080,928</u>
HEALTH SERVICES						
Total Health Services	<u>-</u>	<u>-</u>	<u>510,387</u>	<u>38,494</u>	<u>-</u>	<u>548,881</u>
EDUCATION						
Total Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,084,233</u>	<u>-</u>	<u>1,084,233</u>
SOCIAL SERVICES						
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>732</u>
DEVELOPMENT						
Total Development	<u>11,267</u>	<u>-</u>	<u>-</u>	<u>1,038,061</u>	<u>-</u>	<u>1,049,328</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>442,575</u>	<u>96,899,167</u>	<u>8,101,106</u>	<u>3,638,248</u>	<u>3,143,910</u>	<u>112,225,006</u>
Total Governmental Funds Capital Assets	<u>\$ 2,070,199</u>	<u>\$ 96,899,167</u>	<u>\$ 79,547,114</u>	<u>\$ 16,506,891</u>	<u>\$ 3,143,910</u>	<u>\$ 198,167,281</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING (EXHIBIT H-3)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Balance 12/31/19	Additions	Deductions	Balance 12/31/20
GOVERNMENTAL FUNDS CAPITAL ASSETS				
Land	\$ 2,027,080	\$ 43,119	\$ -	\$ 2,070,199
Infrastructure	90,341,135	6,558,032	-	96,899,167
Buildings and Improvements	77,811,344	1,735,770	-	79,547,114
Equipment	16,863,998	838,684	1,195,791	16,506,891
Construction in Progress	5,890,684	3,817,386	6,564,160	3,143,910
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Governmental Funds Capital Assets	<u>\$ 192,934,241</u>	<u>\$ 12,992,991</u>	<u>\$ 7,759,951</u>	<u>\$ 198,167,281</u>
 SOURCE OF FUNDING				
General Fund Revenues	\$ 12,010,612	\$ 228,652	\$ 342,527	\$ 11,896,737
Special Revenue Funds	109,534,549	11,017,960	7,180,489	113,372,020
Capital Projects Funds	70,972,663	1,746,379	236,935	72,482,107
Gifts	416,417	-	-	416,417
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Governmental Funds Capital Assets	<u>\$ 192,934,241</u>	<u>\$ 12,992,991</u>	<u>\$ 7,759,951</u>	<u>\$ 198,167,281</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION (EXHIBIT H-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

<u>FUNCTION AND ACTIVITY</u>	Balance 12/31/2019	Additions	Deductions	Balance 12/31/2020
GENERAL GOVERNMENT				
County Board	\$ 60,083	\$ -	\$ -	\$ 60,083
Administrative Services	527,464	-	-	527,464
County Clerk	1,425,599	100,252	-	1,525,851
Recorder	294,190	-	-	294,190
Supervisor of Assessments	26,645	-	5,120	21,525
Treasurer	33,472	-	-	33,472
Information Technology	234,164	22,088	-	256,252
Public Properties	9,390,270	69,066	-	9,459,336
Total General Government	<u>11,991,887</u>	<u>191,406</u>	<u>5,120</u>	<u>12,178,173</u>
JUSTICE AND PUBLIC SAFETY				
Circuit Clerk	590,921	-	2,673	588,248
Circuit Court / Law Library	1,635,992	-	180,563	1,455,429
Public Defender	17,906	5,091	2,613	20,384
Sheriff / Correctional Centers	4,561,320	177,789	729,636	4,009,473
State's Attorney	39,123	-	3,028	36,095
Coroner	206,028	-	28,120	177,908
ESDA / Emergency Management Agency	578,660	-	11,249	567,411
Court Services / Juvenile Detention	521,842	-	64,594	457,248
Animal Control	224,466	26,482	19,291	231,657
Child Advocacy Center	13,763	-	-	13,763
Public Properties	61,845,999	1,677,313	-	63,523,312
Total Justice and Public Safety	<u>70,236,020</u>	<u>1,886,675</u>	<u>1,041,767</u>	<u>71,080,928</u>
HEALTH SERVICES				
Total Health Services	<u>548,881</u>	<u>-</u>	<u>-</u>	<u>548,881</u>
EDUCATION				
Total Education	<u>864,719</u>	<u>219,514</u>	<u>-</u>	<u>1,084,233</u>
SOCIAL SERVICES				
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>732</u>
DEVELOPMENT				
Total Development	<u>992,880</u>	<u>103,102</u>	<u>46,654</u>	<u>1,049,328</u>
HIGHWAYS AND BRIDGES				
Total Highways and Bridges	<u>108,299,122</u>	<u>10,592,294</u>	<u>6,666,410</u>	<u>112,225,006</u>
Total Highways and Bridges	<u>108,299,122</u>	<u>10,592,294</u>	<u>6,666,410</u>	<u>112,225,006</u>
Total Governmental Funds Capital Assets	<u>\$ 192,934,241</u>	<u>\$ 12,992,991</u>	<u>\$ 7,759,951</u>	<u>\$ 198,167,281</u>