

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 J-1)
 DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 2,027,080	\$ 2,027,080
Infrastructure	90,341,135	86,749,994
Buildings and Improvements	77,811,344	76,887,831
Equipment	16,863,998	16,102,023
Construction in Progress	<u>5,890,684</u>	<u>1,948,858</u>
 Total Governmental Funds Capital Assets	 <u>\$ 192,934,241</u>	 <u>\$ 183,715,786</u>
 SOURCE OF FUNDING		
General Fund Revenues	\$ 12,010,612	\$ 11,637,706
Special Revenue Funds	109,534,549	101,569,338
Capital Projects Funds	70,972,663	70,092,325
Gifts	<u>416,417</u>	<u>416,417</u>
 Total Governmental Funds Capital Assets	 <u>\$ 192,934,241</u>	 <u>\$ 183,715,786</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (EXHIBIT J-2)
DECEMBER 31, 2019**

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	-	-	-	1,425,599	-	1,425,599
Recorder	-	-	-	294,190	-	294,190
Supervisor of Assessments	-	-	-	26,645	-	26,645
Treasurer	-	-	-	33,472	-	33,472
Information Technology	-	-	-	234,164	-	234,164
Public Properties	192,138	-	8,777,339	420,793	-	9,390,270
Total General Government	<u>192,138</u>	<u>-</u>	<u>8,777,339</u>	<u>3,022,410</u>	<u>-</u>	<u>11,991,887</u>
JUSTICE AND PUBLIC SAFETY						
Circuit Clerk	-	-	-	590,921	-	590,921
Circuit Court / Law Library	-	-	-	1,635,992	-	1,635,992
Public Defender	-	-	-	17,906	-	17,906
Sheriff / Correctional Centers	-	-	-	4,561,320	-	4,561,320
State's Attorney	-	-	-	39,123	-	39,123
Coroner	-	-	-	206,028	-	206,028
ESDA / Emergency Management Agcy.	-	-	-	578,660	-	578,660
Court Services / Juvenile Detention	-	-	-	521,842	-	521,842
Animal Control	-	-	-	224,466	-	224,466
Child Advocacy Center	-	-	-	13,763	-	13,763
Public Properties	1,423,487	-	60,422,512	-	-	61,845,999
Total Justice and Public Safety	<u>1,423,487</u>	<u>-</u>	<u>60,422,512</u>	<u>8,390,021</u>	<u>-</u>	<u>70,236,020</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>864,719</u>	<u>-</u>	<u>864,719</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>981,613</u>	<u>-</u>	<u>992,880</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>399,456</u>	<u>90,341,135</u>	<u>8,101,106</u>	<u>3,566,741</u>	<u>5,890,684</u>	<u>108,299,122</u>
Total Governmental Funds Capital Assets	<u>\$ 2,027,080</u>	<u>\$ 90,341,135</u>	<u>\$ 77,811,344</u>	<u>\$ 16,863,998</u>	<u>\$ 5,890,684</u>	<u>\$ 192,934,241</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING (EXHIBIT J-3)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/19
GOVERNMENTAL FUNDS CAPITAL ASSETS				
Land	\$ 2,027,080	\$ -	\$ -	\$ 2,027,080
Infrastructure	86,749,994	3,591,141	-	90,341,135
Buildings and Improvements	76,887,831	923,513	-	77,811,344
Equipment	16,102,023	1,103,775	341,800	16,863,998
Construction in Progress	1,948,858	7,547,045	3,605,219	5,890,684
Total Governmental Funds Capital Assets	<u>\$ 183,715,786</u>	<u>\$ 13,165,474</u>	<u>\$ 3,947,019</u>	<u>\$ 192,934,241</u>
SOURCE OF FUNDING				
General Fund Revenues	\$ 11,637,706	\$ 375,552	\$ 2,646	\$ 12,010,612
Special Revenue Funds	101,569,338	11,840,362	3,875,151	109,534,549
Capital Projects Funds	70,092,325	949,560	69,222	70,972,663
Gifts	416,417	-	-	416,417
Total Governmental Funds Capital Assets	<u>\$ 183,715,786</u>	<u>\$ 13,165,474</u>	<u>\$ 3,947,019</u>	<u>\$ 192,934,241</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION (EXHIBIT J-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 12/31/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2019</u>
GENERAL GOVERNMENT				
County Board	\$ 60,083	\$ -	\$ -	\$ 60,083
Administrative Services	527,464	-	-	527,464
County Clerk	1,253,649	171,950	-	1,425,599
Recorder	287,077	7,113	-	294,190
Supervisor of Assessments	26,645	-	-	26,645
Treasurer	36,118	-	2,646	33,472
Information Technology	224,405	9,759	-	234,164
Public Properties	8,942,830	458,344	10,904	9,390,270
Total General Government	<u>11,358,271</u>	<u>647,166</u>	<u>13,550</u>	<u>11,991,887</u>
JUSTICE AND PUBLIC SAFETY				
Circuit Clerk	562,104	28,817	-	590,921
Circuit Court / Law Library	1,654,759	10,050	28,817	1,635,992
Public Defender	17,906	-	-	17,906
Sheriff / Correctional Centers	4,398,748	178,570	15,998	4,561,320
State's Attorney	63,530	-	24,407	39,123
Coroner	206,028	-	-	206,028
ESDA / Emergency Management Agency	578,660	-	-	578,660
Court Services / Juvenile Detention	505,844	15,998	-	521,842
Animal Control	198,706	25,760	-	224,466
Child Advocacy Center	13,763	-	-	13,763
Public Properties	61,380,830	465,169	-	61,845,999
Total Justice and Public Safety	<u>69,580,878</u>	<u>724,364</u>	<u>69,222</u>	<u>70,236,020</u>
HEALTH SERVICES				
Total Health Services	<u>548,881</u>	<u>-</u>	<u>-</u>	<u>548,881</u>
EDUCATION				
Total Education	<u>967,802</u>	<u>69,801</u>	<u>172,884</u>	<u>864,719</u>
SOCIAL SERVICES				
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>732</u>
DEVELOPMENT				
Total Development	<u>940,452</u>	<u>149,477</u>	<u>97,049</u>	<u>992,880</u>
HIGHWAYS AND BRIDGES				
Total Highways and Bridges	<u>100,318,770</u>	<u>11,574,666</u>	<u>3,594,314</u>	<u>108,299,122</u>
Total Governmental Funds Capital Assets	<u>\$ 183,715,786</u>	<u>\$ 13,165,474</u>	<u>\$ 3,947,019</u>	<u>\$ 192,934,241</u>