

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, 2021 AND 2020**

	2021	2020
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 2,083,519	\$ 2,070,199
Infrastructure	101,785,797	96,899,167
Buildings and Improvements	79,444,570	79,547,114
Equipment	17,524,334	16,506,891
Construction in Progress	6,617,459	3,143,910
 Total Governmental Funds Capital Assets	 \$ 207,455,679	 \$ 198,167,281
 SOURCE OF FUNDING		
General Fund Revenues	\$ 14,039,663	\$ 11,896,737
Special Revenue Funds	120,322,730	113,372,020
Capital Projects Funds	72,698,269	72,482,107
Gifts	395,017	416,417
 Total Governmental Funds Capital Assets	 \$ 207,455,679	 \$ 198,167,281

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2021

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT						
County Board	\$ -	\$ -	\$ -	\$ 52,583	\$ -	\$ 52,583
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	507,130	608,113	10,143,177
Total General Government	<u>192,138</u>	<u>-</u>	<u>8,835,796</u>	<u>3,218,467</u>	<u>608,113</u>	<u>12,854,514</u>
JUSTICE AND PUBLIC SAFETY						
Circuit Clerk	-	-	-	681,388	-	681,388
Circuit Court / Law Library	-	-	-	1,481,908	-	1,481,908
Public Defender	-	-	-	20,384	-	20,384
Sheriff / Correctional Centers	-	-	-	4,192,549	-	4,192,549
State's Attorney	-	-	-	57,874	-	57,874
Coroner	-	-	-	177,908	-	177,908
ESDA / Emergency Management Agcy.	-	-	-	574,456	-	574,456
Court Services / Juvenile Detention	-	-	-	462,652	-	462,652
Animal Control	-	-	-	243,234	-	243,234
Child Advocacy Center	-	-	-	13,763	-	13,763
Public Properties	1,423,487	-	62,202,247	-	1,179,471	64,805,205
Total Justice and Public Safety	<u>1,423,487</u>	<u>-</u>	<u>62,202,247</u>	<u>7,906,116</u>	<u>1,179,471</u>	<u>72,711,321</u>
HEALTH SERVICES						
Total Health Services	<u>-</u>	<u>-</u>	<u>305,421</u>	<u>38,494</u>	<u>-</u>	<u>343,915</u>
EDUCATION						
Total Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,273,611</u>	<u>-</u>	<u>1,273,611</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>1,022,569</u>	<u>-</u>	<u>1,033,836</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>455,895</u>	<u>101,785,797</u>	<u>8,101,106</u>	<u>4,065,077</u>	<u>4,829,875</u>	<u>119,237,750</u>
Total Governmental Funds Capital Assets	<u>\$ 2,083,519</u>	<u>\$ 101,785,797</u>	<u>\$ 79,444,570</u>	<u>\$ 17,524,334</u>	<u>\$ 6,617,459</u>	<u>\$ 207,455,679</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, 2021**

	Balance 12/31/20	Additions	Deductions	Balance 12/31/21
GOVERNMENTAL FUNDS CAPITAL ASSETS				
Land	\$ 2,070,199	\$ 13,320	\$ -	\$ 2,083,519
Infrastructure	96,899,167	4,886,630	-	101,785,797
Buildings and Improvements	79,547,114	102,422	204,966	79,444,570
Equipment	16,506,891	1,118,871	101,428	17,524,334
Construction in Progress	3,143,910	8,360,179	4,886,630	6,617,459
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Governmental Funds Capital Assets	<u>\$ 198,167,281</u>	<u>\$ 14,481,422</u>	<u>\$ 5,193,024</u>	<u>\$ 207,455,679</u>
 SOURCE OF FUNDING				
General Fund Revenues	\$ 11,896,737	\$ 2,197,033	\$ 54,107	\$ 14,039,663
Special Revenue Funds	113,372,020	12,055,617	5,104,907	120,322,730
Capital Projects Funds	72,482,107	228,772	12,610	72,698,269
Gifts	416,417	-	21,400	395,017
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Governmental Funds Capital Assets	<u>\$ 198,167,281</u>	<u>\$ 14,481,422</u>	<u>\$ 5,193,024</u>	<u>\$ 207,455,679</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

<u>FUNCTION AND ACTIVITY</u>	Balance 12/31/2020	Additions	Deductions	Balance 12/31/2021
GENERAL GOVERNMENT				
County Board	\$ 60,083	\$ -	\$ 7,500	\$ 52,583
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	9,459,336	729,059	45,218	10,143,177
Total General Government	<u>12,178,173</u>	<u>729,059</u>	<u>52,718</u>	<u>12,854,514</u>
JUSTICE AND PUBLIC SAFETY				
Circuit Clerk	588,248	93,140	-	681,388
Circuit Court / Law Library	1,455,429	26,479	-	1,481,908
Public Defender	20,384	-	-	20,384
Sheriff / Correctional Centers	4,009,473	197,075	13,999	4,192,549
State's Attorney	36,095	21,779	-	57,874
Coroner	177,908	-	-	177,908
ESDA / Emergency Management Agency	567,411	7,045	-	574,456
Court Services / Juvenile Detention	457,248	5,404	-	462,652
Animal Control	231,657	16,077	4,500	243,234
Child Advocacy Center	13,763	-	-	13,763
Public Properties	63,523,312	1,281,893	-	64,805,205
Total Justice and Public Safety	<u>71,080,928</u>	<u>1,648,892</u>	<u>18,499</u>	<u>72,711,321</u>
HEALTH SERVICES				
Total Health Services	<u>548,881</u>	<u>-</u>	<u>204,966</u>	<u>343,915</u>
EDUCATION				
Total Education	<u>1,084,233</u>	<u>189,378</u>	<u>-</u>	<u>1,273,611</u>
SOCIAL SERVICES				
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>732</u>
DEVELOPMENT				
Total Development	<u>1,049,328</u>	<u>14,719</u>	<u>30,211</u>	<u>1,033,836</u>
HIGHWAYS AND BRIDGES				
Total Highways and Bridges	<u>112,225,006</u>	<u>11,899,374</u>	<u>4,886,630</u>	<u>119,237,750</u>
Total Highways and Bridges	<u>112,225,006</u>	<u>11,899,374</u>	<u>4,886,630</u>	<u>119,237,750</u>
Total Governmental Funds Capital Assets	<u>\$ 198,167,281</u>	<u>\$ 14,481,422</u>	<u>\$ 5,193,024</u>	<u>\$ 207,455,679</u>