

PRIVATE PURPOSE TRUST FUNDS

Purpose: Private purpose trust funds are used to report all trust arrangements, other than pension or investment trusts, under which principal and income benefit individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 785,990	\$ 844,117
Receivables:		
Intergovernmental	<u>170,430</u>	<u>173,162</u>
Total Assets	<u>\$ 956,420</u>	<u>\$ 1,017,279</u>
 <u>LIABILITIES</u>		
Accounts Payable	<u>44,994</u>	<u>58,104</u>
Total Liabilities	<u>44,994</u>	<u>58,104</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 911,426</u>	<u>\$ 959,175</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 2,152,066	\$ 2,072,955
Investment Earnings	16,669	8,306
Miscellaneous Revenue	<u>2,463</u>	<u>0</u>
Total Additions	<u>2,171,198</u>	<u>2,081,261</u>
DEDUCTIONS:		
Township Road Maintenance: Services	<u>2,218,947</u>	<u>2,228,224</u>
Total Deductions	<u>2,218,947</u>	<u>2,228,224</u>
CHANGE IN NET POSITION	(47,749)	(146,963)
NET POSITION--Beginning of Period	<u>959,175</u>	<u>1,106,138</u>
NET POSITION--End of Period	<u>\$ 911,426</u>	<u>\$ 959,175</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 72,176</u>	<u>\$ 181,919</u>
Total Assets	<u>\$ 72,176</u>	<u>\$ 181,919</u>
<u>LIABILITIES</u>		
Accounts Payable	<u>0</u>	<u>12,182</u>
Total Liabilities	<u>0</u>	<u>12,182</u>
<u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 72,176</u>	<u>\$ 169,737</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 0	\$ 366,227
Investment Earnings	<u>2,928</u>	<u>1,900</u>
Total Additions	<u>2,928</u>	<u>368,127</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Capital Outlay	<u>100,489</u>	<u>365,870</u>
Total Deductions	<u>100,489</u>	<u>365,870</u>
CHANGE IN NET POSITION	(97,561)	2,257
NET POSITION--Beginning of Period	<u>169,737</u>	<u>167,480</u>
NET POSITION--End of Period	<u>\$ 72,176</u>	<u>\$ 169,737</u>