

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
(EXHIBIT H-1)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 1,327,156	\$ 785,990
Receivables:		
Intergovernmental	344,813	170,430
Total Assets	\$ 1,671,969	\$ 956,420
 LIABILITIES		
Accounts Payable	\$ 8,877	\$ 44,994
Due To Other Governments	74,460	-
Total Liabilities	83,337	44,994
 NET POSITION		
Held in Trust for Other Governments	\$ 1,588,632	\$ 911,426

**COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND COMPARATIVE STATEMENT OF CHANGES IN FIDUCIARY NET
POSITION (EXHIBIT H-2)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018**

	2019	2018
ADDITIONS		
Intergovernmental Revenue	\$ 2,577,125	\$ 2,152,066
Investment Earnings	16,652	16,669
Miscellaneous Revenue	-	2,463
Total Additions	2,593,777	2,171,198
 DEDUCTIONS		
Township Road Maintenance: Services	1,916,571	2,218,947
Total Deductions	1,916,571	2,218,947
 CHANGE IN NET POSITION	677,206	(47,749)
Net Position--Beginning of Period	911,426	959,175
 NET POSITION--END OF PERIOD	\$ 1,588,632	\$ 911,426

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT H-3)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 40,028	\$ 72,176
Total Assets	\$ 40,028	\$ 72,176
 NET POSITION		
Held in Trust for Other Governments	\$ 40,028	\$ 72,176

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND COMPARATIVE STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
(EXHIBIT H-4)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
ADDITIONS		
Investment Earnings	\$ 1,068	\$ 2,928
Total Additions	1,068	2,928
 DEDUCTIONS:		
Township Bridge Maintenance:		
Capital Outlay	33,216	100,489
Total Deductions	33,216	100,489
 CHANGE IN NET POSITION	 (32,148)	 (97,561)
Net Position--Beginning of Period	72,176	169,737
 NET POSITION--END OF PERIOD	 \$ 40,028	 \$ 72,176