



CITY OF WASHINGTON, ILLINOIS
City Council Agenda Communication

Meeting Date: August 2, 2021

Prepared By: Joanie Baxter, Finance Director *JFB*

Agenda Item: Motor Fuel Tax Documentation Review – January 1, 2019 through December 31, 2020

Explanation: Attached is a copy of the Documentation Review for the Motor Fuel Tax funds for the period January 1, 2019 through December 31, 2020 as received from the Illinois Department of Transportation. One correction was required for a deposit that was inadvertently shorted by \$200 for the Rebuild Illinois Grant and has since been resolved.

Fiscal Impact: N/A

Recommendation/Committee Discussion Summary: N/A

Action Requested: Acceptance of the report as part of the Consent Agenda



Illinois Department of Transportation

Office of Highways Project Implementation / Region 3 / District 4
401 Main Street / Peoria, Illinois 61602-1111

July 20, 2021

Ms. Valeri L. Brod, City Clerk
City of Washington
301 Walnut Street
Washington, Illinois 61571

Dear Ms. Brod:

Enclosed is a copy of "Documentation" Review #71 covering the receipt and disbursement of Motor Fuel Tax funds by the City for the period beginning January 1, 2019, and ending December 31, 2020.

PLEASE REFER TO THE REVIEWER'S COMMENTS PAGE FOR SPECIFIC COMMENTS IN REGARD TO THIS DOCUMENTATION REVIEW.

This report should be presented to the City Council at the first regular meeting after the receipt of this letter and then filed as a permanent record in your office.

This report is a documentation review conducted by the Illinois Department of Transportation's (IDOT) Bureau of Local Roads and Streets. An audit will be performed at a later date by an auditor from the Bureau of Investigations and Compliance.

If you have any questions, please contact the IDOT's District 4 Local Roads and Streets Field Engineer, Mr. Michael Hudelson, at (309) 671-3696.

Sincerely,

A handwritten signature in blue ink that reads "Kensil A. Garnett" with a stylized flourish at the end.

Kensil A. Garnett, P.E.
Region Three Engineer

MEH/DLB/jjs

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Attachment

cc: File



Agency: CITY OF Washington	
Documentation Review for: <input checked="" type="checkbox"/> Motor Fuel Tax <input type="checkbox"/> Township Bridge <input type="checkbox"/> Special Assessment <input type="checkbox"/> G.O. Bond Issue <input type="checkbox"/> MFT Fund Bond Issue	Documentation Review Year(s): 2019 - 2020
	Documentation Review Number: 71
	Date: March 29, 2021



Documentation Reviewer's Certificate

CITY OF Washington

Documentation Review No. 71

We hereby certify that we have reviewed the books and records in so far as they pertain to the receipt and disbursement of the Motor Fuel Tax Fund of the City of Washington for the period beginning Jan. 1, 2019 and ending Dec. 31, 2020, and that entries for receipts in these books and records are true and correct and are in agreement with the records maintained by the Department of Transportation and that entries for disbursements are supported by cancelled warrants or checks with exceptions noted in the documentation review findings.

We further certify that we have verified entries in the claim registers with the original claims and cancelled warrants, that we have examined and checked the records of the City Clerk and City Treasurer and have compared the expenditures listed in the warrant registers of those offices and if necessary against the minutes of the City Council maintained by the City Clerk and have found them to be in accordance therewith exceptions noted in the documentation review findings.

A handwritten signature in black ink, appearing to read 'D. Brayton', written over a horizontal line.

Reviewer

Date:

02-13-2021

REVIEWED AND APPROVED BY

A large, stylized handwritten signature in blue ink, written over a horizontal line.

District Local Roads and Streets Engineer



CITY OF Washington

Documentation Report No. 71

Audit Period: Jan. 1, 2019 to Dec. 31, 2020

Purpose of Documentation Review: To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2020

The other receipts to the Motor Fuel Tax Fund were \$468,832.31 received as follows:

Interest 2019-2020	23,031.32
Reimbursement	12,874.47
Rebuild II	363,721.52
High Growth	69,205.00

Total received:	\$468,832.31
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A final report was on file for 19-00127-00-PV.

SIGNED *D. Poyner*



Fund Balance and Bank Reconciliation

CITY OF Washington

Documentation Review Report No. 71

Documentation Review Period Jan. 1, 2019 - Dec. 31, 2020

Date: March 29, 2021

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants		
Balance Previous Documentation Review	1,329,685.24	(162,602.70)	1,167,082.54	470139.16 -470628.63		
Allotments	1,127,309.07	0.00	1,127,309.07			
Total MFT Funds	2,456,994.31	(162,602.70)	2,294,391.61			
Approved Authorizations	(1,192,543.98)	1,192,543.98	0.00			
Other Receipts		468,832.31	468,832.31			
Total	1,264,450.33	1,498,773.59	2,763,223.92			
Disbursements		865,984.20	865,984.20			
Surplus (Credits)	513,067.80	(513,067.80)	0.00			
Unexpended Balance	1,777,518.13	119,721.59	1,897,239.72			
Bank Reconciliation				Nov allt dep Jan		
Balance in Fund per Bank Certificate Dec. 31, 2020			1,844,316.43			
Deduct Outstanding Warrants						
Add Outstanding investments			0.00			
Additions			52,923.29			
Subtraction's						
Net Balance in Account Dec. 31, 2020			1,897,239.72			

Certified Correct

Reviewer



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

CITY OF Washington

Documentation Review Period: January 1, 2019 - December 31, 2020

Documentation Review Report No. 71

Section	Balance Prev. Review	Total Amount Authorized	Adjustments	Other Receipts	Total Funds Available	Total Disbursements	Surplus to Unobligated Balance (Credits)	Unexpended Balance	Prev. Accumulated Disbursements	Total Accumulated Disbursements	
MAINTENANCE					0.00			0.00		0.00	
12-00000-01-GM	0.01				0.01		0.01	0.00		0.00	
16-00000-00-GM	(242,543.98)	242,543.98			0.00			0.00	293,652.59	293,652.59	
					0.00			0.00		0.00	
CONSTRUCTION					0.00			0.00		0.00	
14-00114-00-PV	3,266.01				3,266.01		3,266.01	0.00		0.00	
19-00127-00-PV		925,000.00			925,000.00	801,044.77		123,955.23		801,044.77	pd/credit 2021
ENG		25,000.00			25,000.00	19,148.25		5,851.75		19,148.25	pd/credit 2021
20-00129-00-PV					0.00			0.00		0.00	
ENG					0.00	30,561.71		(30,561.71)		30,561.71	reimb/auth 2021
HIGH GROWTH					0.00			0.00		0.00	
FY 2020				25,823.00	25,823.00		25,823.00	0.00		0.00	
FY 2021				43,382.00	43,382.00		43,382.00	0.00		0.00	
REBUILD IL					0.00			0.00		0.00	
FY 2020				181,760.76	181,760.76		181,960.76	(200.00)		0.00	reimb 2021
FY 2021				181,960.76	181,960.76		181,960.76	0.00		0.00	
INTEREST					0.00			0.00		0.00	
2012	2,717.52				2,717.52		2,717.52	0.00		0.00	
2013	2,354.08				2,354.08		2,354.08	0.00		0.00	
2014	15,092.93				15,092.93		15,092.93	0.00		0.00	
2015	31,682.57				31,682.57		31,682.57	0.00		0.00	
2016	5,924.84				5,924.84		5,924.84	0.00		0.00	
2017	6,383.46				6,383.46		6,383.46	0.00		0.00	
2018	12,273.68				12,273.68		12,273.68	0.00		0.00	
2019				18,188.58	18,188.58			18,188.58		0.00	credit 2021
2020				4,842.74	4,842.74			4,842.74		0.00	credit 2021
					0.00			0.00		0.00	
ERRONEOUS	246.18			12,874.47	13,120.65	15,229.47	246.18	(2,355.00)		15,229.47	corrected 2021
					0.00			0.00		0.00	
					0.00			0.00		0.00	
TOTALS	(162,602.70)	1,192,543.98	0.00	468,832.31	1,498,773.59	865,984.20	513,067.80	119,721.59	293,652.59	1,159,636.79	



**Morton
Community
Bank**
Member FDIC
PO Box 104, Morton, IL 61550

Statement Ending 12/31/2020

CITY OF WASHINGTON

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Customer Number: XXXXXXXX4196

RETURN SERVICE REQUESTED

>009198 5693890 0001 092541 10Z

CITY OF WASHINGTON
MOTOR FUEL TAX
301 WALNUT ST
WASHINGTON IL 61571-2649

At Your Service

Local Office Washington Community Bank
Local Phone (309) 444-1700
Local Address 1895 Washington Rd
Washington IL 61571
Customer Service (309) 266-5337
Online Banking hometownbanks.com



Summary of Accounts

On February 1, 2021, we are making a change to an account related fee. All checking and savings accounts are currently subject to an "Inactive Fee" of \$10 per month when there is no customer-initiated activity for 13 months (checking accounts) or 36 months (savings accounts). We have renamed the "Inactive Fee" to "Dormant Fee". This \$10 monthly Dormant Fee will only be charged if there is no customer-initiated account activity for 18 months with both types of accounts. The Dormant Fee is in addition to any other account related service charges.

If you have any questions regarding this change, please call 309-266-5337 or stop at any of our locations to discuss with your Hometown Banker. As always, we thank you for your business and look forward to working together in 'amazing' ways in the future!

Account Type	Account Number	Ending Balance
SNOW PUBLIC FNDS	XXXXXXXX4196	\$1,844,316.43

SNOW PUBLIC FNDS - XXXXXXXX4196

Account Summary

Date	Description	Amount
12/01/2020	Beginning Balance	\$1,760,061.97
	3 Credit(s) This Period	\$108,229.06
	2 Debit(s) This Period	\$23,974.60
12/31/2020	Ending Balance	\$1,844,316.43

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.05%
Interest Days	31
Interest Earned	\$78.12
Interest Paid This Period	\$78.12
Interest Paid Year-to-Date	\$4,842.74
Interest Withheld Year-to-Date	\$0.00

Other Credits

Date	Description	Amount
12/02/2020	MFT TRSF GEN TO MFT	\$95,765.94
12/07/2020	MFT FY2020 TRSF GEN TO MFT	\$12,385.00
12/31/2020	INTEREST	\$78.12

Other Debits

Date	Description	Amount
12/02/2020	EOM MFT TRSF MFT TO GEN	\$22,797.10
12/07/2020	MFT FY2021 TRSF MFT TO GEN	\$1,177.50



20001000 5693890 0001 092541 10Z

MFT Agency Transaction List

Agency Name : Washington		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2018		\$1,329,685.24		Average MFT Allotment		\$32,472.37	
Unobligated Balance as of 12/30/2020		\$1,777,518.13		Average TRF Allotment		\$21,748.26	
Total MFT and TRF Allotment		\$1,127,309.07	Total Authorizations	\$1,192,543.98	Paid to State Debits		\$0.00
Total Supplemental Allotments		\$433,126.52	Total Credits	\$79,941.28	Paid to State Credits		\$0.00
Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
12/31/2018	Motor Fuel Tax Fund				\$35,980.79	\$1,365,666.03	
1/31/2019	Motor Fuel Tax Fund				\$35,941.12	\$1,401,607.15	
2/28/2019	Motor Fuel Tax Fund				\$32,688.66	\$1,434,295.81	
3/20/2019	Credit	Maintenance	12-00000-01-GM	per review	\$0.01	\$1,434,295.82	C
3/20/2019	Credit	Interest		2013 per review	\$2,354.08	\$1,436,649.90	
3/20/2019	Credit	Interest		2012 per review	\$2,717.52	\$1,439,367.42	
3/20/2019	Credit	Contract Construct	14-00114-00-PV	per review	\$3,266.01	\$1,442,633.43	C
3/20/2019	Credit	Interest		2016 per review	\$5,924.84	\$1,448,558.27	
3/20/2019	Credit	Interest		2017 per review	\$6,383.46	\$1,454,941.73	
3/20/2019	Credit	Interest		2014 per review	\$15,092.93	\$1,470,034.66	
3/20/2019	Credit	Interest		2015 per review	\$31,682.57	\$1,501,717.23	
3/31/2019	Motor Fuel Tax Fund				\$31,260.45	\$1,532,977.68	
4/30/2019	Motor Fuel Tax Fund				\$36,668.12	\$1,569,645.80	
5/31/2019	Motor Fuel Tax Fund				\$33,604.05	\$1,603,249.85	
6/30/2019	Motor Fuel Tax Fund				\$30,634.56	\$1,633,884.41	
7/31/2019	Motor Fuel Tax Fund				\$38,291.48	\$1,672,175.89	
8/31/2019	MFT Transportation Renewal Fund				\$24,685.04	\$1,696,860.93	
8/31/2019	Motor Fuel Tax Fund				\$30,403.47	\$1,727,264.40	
9/30/2019	MFT Transportation Renewal Fund				\$24,869.26	\$1,752,133.66	
9/30/2019	Motor Fuel Tax Fund				\$34,968.16	\$1,787,101.82	
10/31/2019	MFT Transportation Renewal Fund				\$22,371.12	\$1,809,472.94	

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Filter Criteria: District=4,County=Tazewell,Agency=Washington,AgencyType=Municipality,FromDate=12/31/2018,ToDate=12/30/2020,TransactionType=ALL,Category=All

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Agency Name : Washington		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2018		\$1,329,685.24		Average MFT Allotment		\$32,472.37	
Unobligated Balance as of 12/30/2020		\$1,777,518.13		Average TRF Allotment		\$21,748.26	
Total MFT and TRF Allotment		\$1,127,309.07	Total Authorizations	\$1,192,543.98	Paid to State Debits		\$0.00
Total Supplemental Allotments		\$433,126.52	Total Credits	\$79,941.28	Paid to State Credits		\$0.00
Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
5/31/2020	MFT Transportation Renewal Fund				\$15,801.98	\$1,205,153.23	
5/31/2020	Motor Fuel Tax Fund				\$23,100.23	\$1,228,253.46	
6/29/2020	Supplemental Allotment			FY2020 High Growth Cities Second Allotment	\$19,367.00	\$1,247,620.46	
6/30/2020	MFT Transportation Renewal Fund				\$17,138.77	\$1,264,759.23	
6/30/2020	Motor Fuel Tax Fund				\$22,886.12	\$1,287,645.35	
7/24/2020	Supplemental Allotment			FY2021 Rebuild Illinois Bond Grant Installment #2	\$181,960.76	\$1,469,606.11	
7/31/2020	MFT Transportation Renewal Fund				\$20,496.85	\$1,490,102.96	
7/31/2020	Motor Fuel Tax Fund				\$28,482.64	\$1,518,585.60	
8/31/2020	MFT Transportation Renewal Fund				\$23,284.03	\$1,541,869.63	
8/31/2020	Motor Fuel Tax Fund				\$33,870.35	\$1,575,739.98	
9/30/2020	MFT Transportation Renewal Fund				\$22,261.62	\$1,598,001.60	
9/30/2020	Motor Fuel Tax Fund				\$30,827.30	\$1,628,828.90	
10/31/2020	MFT Transportation Renewal Fund				\$21,471.75	\$1,650,300.65	
10/31/2020	Motor Fuel Tax Fund				\$30,912.19	\$1,681,212.84	
11/6/2020	Supplemental Allotment			FY2021 High Growth Cities	\$43,382.00	\$1,724,594.84	
11/30/2020	MFT Transportation Renewal Fund				\$22,116.48	\$1,746,711.32	
11/30/2020	Motor Fuel Tax Fund				\$30,806.81	\$1,777,518.13	

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Filter Criteria: District=4,County=Tazewell,Agency=Washington,AgencyType=Municipality,FromDate=12/31/2018,ToDate=12/30/2020,TransactionType=ALL,Category=All

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RETURN SERVICE REQUESTED

CITY OF WASHINGTON
MOTOR FUEL TAX
301 WALNUT ST
WASHINGTON IL 61571-2649

Statement Ending 04/30/2021

CITY OF WASHINGTON

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Customer Number: XXXXXXXX4196

At Your Service

Local Office Washington Community Bank
Local Phone (309) 444-1700
Local Address 1895 Washington Rd
Washington IL 61571
Customer Service (309) 266-5337
Online Banking hometownbanks.com

Summary of Accounts

Account Type	Account Number	Ending Balance
SNOW PUBLIC FNDS	XXXXXXXX4196	\$1,832,740.17

SNOW PUBLIC FNDS - XXXXXXXX4196

Account Summary

Date	Description	Amount
04/01/2021	Beginning Balance	\$1,785,042.34
	3 Credit(s) This Period	\$47,697.83
	0 Debit(s) This Period	\$0.00
04/30/2021	Ending Balance	\$1,832,740.17

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.05%
Interest Days	30
Interest Earned	\$74.53
Interest Paid This Period	\$74.53
Interest Paid Year-to-Date	\$300.57
Interest Withheld Year-to-Date	\$0.00

Other Credits

Date	Description	Amount
04/13/2021	FY21 MFT EXP CORRECT - GEN TO MFT	\$2,355.00
04/13/2021	MFT - GEN TO MFT	\$45,268.30
04/30/2021	INTEREST	\$74.53

Daily Balances

Date	Amount	Date	Amount
04/13/2021	\$1,832,665.64	04/30/2021	\$1,832,740.17



Search Transactions

Activity: All transactions Type: All

Transactions

☒ Pending
 ☒ Posted

Total debits: -1,234,825.22 (21) Total credits: +3,198,809.12 (72)

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
Jul 06, 2021	TRANSFER CREDIT		200.00	1,963,983.90
Jun 30, 2021	INTEREST		52.04	1,963,783.90
Jun 07, 2021	EOM MAY TRSFS - MFT TO GEN	71,512.75		1,963,731.86
Jun 07, 2021	REBUILD IL MFT #4 - GEN TO MFT		181,960.76	2,035,244.61
Jun 07, 2021	MFT ALLOTMENT - GEN TO MFT		54,573.27	1,853,283.85
May 28, 2021	Interest		43.49	
May 04, 2021	MFT - GEN TO MFT		46,903.68	
May 04, 2021	EOM APRIL TRSF - MFT TO GEN	80,976.76		
Apr 30, 2021	Interest		74.53	
Apr 13, 2021	FY21 MFT EXP CORRECT - GEN TO MFT		2,355.00	
Apr 13, 2021	MFT - GEN TO MFT		45,268.30	
Mar 31, 2021	Interest		80.87	
Mar 22, 2021	REVERSAL OF DEPOSIT DATED 2/11/21	1,000.00		
Mar 04, 2021	MFT ALLOTMENT - TRSF GEN TO MFT		47,935.27	
Mar 04, 2021	EOM MFT EXP - TRSF MFT TO GEN	69,071.83		
Feb 26, 2021	Interest		71.69	
Feb 24, 2021	JAN ALLOTMENT MFT - GEN TO MFT		54,992.82	
Feb 24, 2021	JAN EOM TRSF - MFT TO GEN	125,062.90		