



CITY OF WASHINGTON, ILLINOIS
City Council Agenda Communication

Meeting Date: December 4, 2023

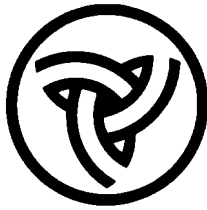
Prepared By: Joanie Baxter, CPA – Finance Director *JTB*

Agenda Item: 2022 Motor Fuel Tax Documentation Review

Explanation: Attached is a copy of the Documentation Review for the Motor Fuel Tax funds for the period January 1, 2022 through December 31, 2022 as received from the Illinois Department of Transportation. There were no findings indicated in the report.

Fiscal Impact: 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

November 28, 2023

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

Dear Ms. Brod:

Enclosed is a copy of "Documentation" Review #73 covering the receipt and disbursement of Motor Fuel Tax funds by the City for the period beginning January 1, 2022, and ending December 31, 2022.

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 compliance review conducted by 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 Michael Hudelson at (309) 671-3696.

Sincerely,

Kensil A. Garnett

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

DLB/lmh

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Attachment(s)

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): 2022
	Documentation Review Number: 73
	Date: January 30, 2023



CITY OF Washington

Documentation Review No. 73

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, 2022 and ending Dec. 31, 2022, 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.

Reviewer

Date:

05-30-2023

REVIEWED AND APPROVED BY

District Local Roads and Streets Engineer

CITY OF Washington

Documentation Report No. 73

Audit Period: Jan. 1, 2022 to Dec. 31, 2022

Purpose of Documentation Review: To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2022

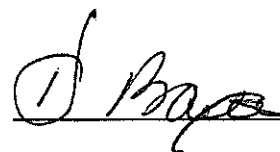
The other receipts to the Motor Fuel Tax Fund were \$365,472.19 received as follows:

Interest 2022	1,290.29
Reimbursement	260.38
Rebuild Illinois	363,921.52

Total received:	\$365,472.19
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The 21GM and 22GM Maintenance Expenditure Statements were on file at time of review.

SIGNED





Fund Balance and Bank Reconciliation

CITY OF Washington

Documentation Review Report No. 73

Documentation Review Period Jan. 1, 2022 - Dec. 31, 2022

Date: January 30, 2023

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants		
Balance Previous Documentation Review	1,595,636.76	21,378.44	1,617,015.20			
Allotments	658,711.17	0.00	658,711.17			
Total MFT Funds	2,254,347.93	21,378.44	2,275,726.37			
Approved Authorizations	(994,037.80)	994,037.80	0.00			
Other Receipts		365,472.19	365,472.19			
Total	1,260,310.13	1,380,888.43	2,641,198.56			
Disbursements		873,612.09	873,612.09			
Surplus (Credits)	468,672.55	(468,672.55)	0.00			
Unexpended Balance	1,728,982.68	38,603.79	1,767,586.47			
Bank Reconciliation						
Balance in Fund per Bank Certificate Dec. 31, 2022			1,767,586.47			
Deduct Outstanding Warrants						
Add Outstanding investments			0.00			
Additions						
Subtraction's						
Net Balance in Account Dec. 31, 2022			1,767,586.47			

Certified Correct

Reviewer

CITY OF Washington

Documentation Review Period: January 1, 2022 - December 31, 2022

Documentation Review Report No. 73

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	
21-00000-03-GM	20,847.18	4.75			20,851.93		20,851.93	0.00	931,899.00	931,899.00	
					0.00			0.00		0.00	
22-00000-03-GM		826,623.44			826,623.44	742,852.15	83,771.29	0.00		742,852.15	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
CONSTRUCTION					0.00			0.00		0.00	
20-00129-03-PV					0.00			0.00		0.00	
RBI ENG		167,409.61			167,409.61	130,621.75		36,787.86		130,621.75	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
REBUILD IL					0.00			0.00		0.00	
FY 2022				181,960.76	181,960.76		181,960.76	0.00		0.00	
FY 2023				181,960.76	181,960.76		181,960.76	0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
					0.00			0.00		0.00	
INTEREST					0.00			0.00		0.00	
2021	659.07				659.07		127.81	531.26		0.00	credit 2023
2022				1,290.29	1,290.29			1,290.29		0.00	credit 2023
					0.00			0.00		0.00	
					0.00			0.00		0.00	
ERRONECUS	(127.81)			260.38	132.57	138.19		(5.62)		138.19	
					0.00			0.00		0.00	
TOTALS	21,378.44	994,037.80	0.00	365,472.19	1,380,888.43	873,612.09	468,672.55	38,603.79	931,899.00	1,805,511.09	



Statement Ending 12/30/2022

CITY OF WASHINGTON

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Customer Number: XXXXXXXX4196

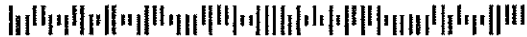
RETURN SERVICE REQUESTED

>001814 7153300 0001 92541 10Z

01828208
NSP 185
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

Account Type	Account Number	Ending Balance
SNOW PUBLIC FNDS	XXXXXXXX4196	\$1,767,586.47

SNOW PUBLIC FNDS - XXXXXXXX4196

Account Summary

Date	Description	Amount
12/01/2022	Beginning Balance	\$1,712,600.44
	3 Credit(s) This Period	\$54,986.03
	0 Debit(s) This Period	\$0.00
12/30/2022	Ending Balance	\$1,767,586.47

Interest Summary

Description	Amount
Interest Earned From 12/01/2022 Through 12/30/2022	
Annual Percentage Yield Earned	0.10%
Interest Days	30
Interest Earned	\$144.15
Interest Paid This Period	\$144.15
Interest Paid Year-to-Date	\$1,290.29

Electronic Credits

Date	Description	Amount
12/08/2022	State of Ill Commercial AC3553848002664	\$31,017.91
12/09/2022	State of Ill Commercial AC3560888002518	\$23,823.97

Other Credits

Date	Description	Amount
12/30/2022	INTEREST	\$144.15

Daily Balances

Date	Amount	Date	Amount	Date	Amount
12/08/2022	\$1,743,618.35	12/09/2022	\$1,767,442.32	12/30/2022	\$1,767,586.47



MFT Agency Transaction List

Agency Name : Washington		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2021		\$1,595,636.76		Average MFT Allotment		\$31,344.65	
Unobligated Balance as of 12/30/2022		\$1,728,982.68		Average TRF Allotment		\$23,547.95	
Total MFT and TRF Allotment		\$658,711.17		Total Authorizations		\$994,037.80	
Total Supplemental Allotments		\$363,921.52		Total Credits		\$104,751.03	
				Paid to State Debits		\$0.00	
				Paid to State Credits		\$0.00	
Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
12/31/2021	MFT Transportation Renewal Fund				\$24,941.35	\$1,620,578.11	
12/31/2021	Motor Fuel Tax Fund				\$36,662.06	\$1,657,240.17	
1/5/2022	Credit	Maintenance	21-00000-00-GM	per mes	\$20,851.93	\$1,678,092.10	C
1/31/2022	MFT Transportation Renewal Fund				\$23,218.32	\$1,701,310.42	
1/31/2022	Motor Fuel Tax Fund				\$33,134.20	\$1,734,444.62	
2/9/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv 13	\$29,290.91	\$1,705,153.71	O
2/17/2022	Authorization	Maintenance	21-00000-00-GM	per rev mes	\$4.75	\$1,705,148.96	C
2/22/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv 14	\$28,343.51	\$1,676,805.45	O
2/28/2022	MFT Transportation Renewal Fund				\$20,213.17	\$1,697,018.62	
2/28/2022	Motor Fuel Tax Fund				\$18,688.57	\$1,715,707.19	
3/1/2022	Credit	Interest		2021 per review	\$127.81	\$1,715,835.00	
3/15/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv. 15	\$41,169.43	\$1,674,665.57	O
3/21/2022	Supplemental Allotment			FY2022 Rebuild Illinois Bond Grant Installment #5	\$181,960.76	\$1,856,626.33	
3/31/2022	MFT Transportation Renewal Fund				\$22,955.88	\$1,879,582.21	
3/31/2022	Motor Fuel Tax Fund				\$32,191.31	\$1,911,773.52	
4/22/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv. 16	\$16,195.26	\$1,895,578.26	O
4/30/2022	MFT Transportation Renewal Fund				\$23,424.92	\$1,919,003.18	
4/30/2022	Motor Fuel Tax Fund				\$32,164.38	\$1,951,167.56	

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=12/31/2021,ToDate=12/30/2022,TransactionType=ALL Category=All

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Agency Name : Washington		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2021		\$1,595,636.76		Average MFT Allotment		\$31,344.65	
Unobligated Balance as of 12/30/2022		\$1,728,982.68		Average TRF Allotment		\$23,547.95	
Total MFT and TRF Allotment		\$658,711.17		Total Authorizations		\$994,037.80	
Total Supplemental Allotments		\$363,921.52		Total Credits		\$104,751.03	
				Paid to State Debits		\$0.00	
				Paid to State Credits		\$0.00	

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
5/31/2022	MFT Transportation Renewal Fund				\$23,257.12	\$1,974,424.68	
5/31/2022	Motor Fuel Tax Fund				\$32,504.03	\$2,006,928.71	
6/3/2022	Authorization	Maintenance	22-00000-00-GM	per acceptance	\$76,860.00	\$1,930,068.71	C
6/3/2022	Authorization	Maintenance	22-00000-00-GM	per acceptance	\$749,763.44	\$1,180,305.27	C
6/9/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv. 17	\$1,764.93	\$1,178,540.34	O
6/30/2022	MFT Transportation Renewal Fund				\$24,068.90	\$1,202,609.24	
6/30/2022	Motor Fuel Tax Fund				\$33,659.04	\$1,236,268.28	
7/31/2022	MFT Transportation Renewal Fund				\$24,330.41	\$1,260,598.69	
7/31/2022	Motor Fuel Tax Fund				\$32,198.30	\$1,292,796.99	
8/9/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv. 18	\$1,274.48	\$1,291,522.51	O
8/31/2022	MFT Transportation Renewal Fund				\$24,251.82	\$1,315,774.33	
8/31/2022	Motor Fuel Tax Fund				\$30,022.68	\$1,345,797.01	
9/21/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv. 19	\$2,056.24	\$1,343,740.77	O
9/27/2022	Supplemental Allotment			FY2023 Rebuild Illinois Bond Grant Installment #6	\$181,960.76	\$1,525,701.53	
9/30/2022	MFT Transportation Renewal Fund				\$24,555.47	\$1,550,257.00	
9/30/2022	Motor Fuel Tax Fund				\$32,873.42	\$1,583,130.42	
10/20/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv. 20	\$10,532.61	\$1,572,597.81	O
10/31/2022	MFT Transportation Renewal Fund				\$23,534.10	\$1,596,131.91	
10/31/2022	Motor Fuel Tax Fund				\$31,019.84	\$1,627,151.75	
11/1/2022	Credit	Maintenance	22-00000-00-GM	per mes	\$83,771.29	\$1,710,923.04	C

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=12/31/2021,ToDate=12/30/2022,TransactionType=ALL,Category=All

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Agency Name : Washington		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2021		\$1,595,636.76		Average MFT Allotment		\$31,344.65	
Unobligated Balance as of 12/30/2022		\$1,728,982.68		Average TRF Allotment		\$23,547.95	
Total MFT and TRF Allotment		\$658,711.17		Total Authorizations		\$994,037.80	
Total Supplemental Allotments		\$363,921.52		Total Credits		\$104,751.03	
				Paid to State Debits		\$0.00	
				Paid to State Credits		\$0.00	
Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
11/30/2022	MFT Transportation Renewal Fund				\$23,823.97	\$1,734,747.01	
11/30/2022	Motor Fuel Tax Fund				\$31,017.91	\$1,765,764.92	
12/13/2022	RBI Authorization	Engineering	20-00129-00-PV	RBI - PE Hutchison Inv. 21	\$36,782.24	\$1,728,982.68	O

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=12/31/2021,ToDate=12/30/2022,TransactionType=ALL,Category=All

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