



CITY OF WASHINGTON, ILLINOIS
City Council Agenda Communication

Meeting Date: May 6, 2024

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

Agenda Item: 2023 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, 2023 through December 31, 2023 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

April 12, 2024

Valeri Brod, City Clerk
City of Washington
301 Walnut Street
Washington, IL 61571-0000

Dear Ms. Brod,

Enclosed is a copy of "Documentation" Review #74 covering the receipt and disbursement of Motor Fuel Tax funds by the City for the period beginning January 1, 2023, and ending December 31, 2023.

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 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 IDOT District 4 Local Roads and Field Engineer, Michael Hudelson, at (309) 671-3696.

Sincerely,

Kensil A. Garnett

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

MH/tsj

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): 2023
	Documentation Review Number: 74
	Date: February 21, 2024



Documentation Reviewer's Certificate

CITY OF Washington

Documentation Review No. 74

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, 2023 and ending Dec. 31, 2023, 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.

J. Baird

Reviewer

Date: 03-13-2024

REVIEWED AND APPROVED BY

[Signature]

District Local Roads and Streets Engineer



Reviewer's Comments

CITY OF Washington

Documentation Report No. 74

Audit Period: Jan. 1, 2023 to Dec. 31, 2023

Purpose of Documentation Review: To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2023

The other receipts to the Motor Fuel Tax Fund were	\$52,479.94	received as follows:
Interest 2023	15,876.47	
Reimbursement	5.62	
High Growth	36,597.85	
Total received:	\$52,479.94	

SIGNED *J. Bray*



Fund Balance and Bank Reconciliation

CITY OF Washington

Documentation Review Report No. 74

Documentation Review Period Jan. 1, 2023 - Dec. 31, 2023

Date: February 21, 2024

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants	
Balance Previous Documentation Review	1,728,982.68	38,603.79	1,767,586.47		
Allotments	693,649.42	0.00	693,649.42		
Total MFT Funds	2,422,632.10	38,603.79	2,461,235.89		
Approved Authorizations	(1,180,310.71)	1,180,310.71	0.00		
Other Receipts		52,479.94	52,479.94		
Total	1,242,321.39	1,271,394.44	2,513,715.83		
Disbursements		1,204,799.92	1,204,799.92		
Surplus (Credits)	38,425.02	(38,425.02)	0.00		
Unexpended Balance	1,280,746.41	28,169.50	1,308,915.91		
Bank Reconciliation					
Balance in Fund per Bank Certificate Dec. 31, 2023			299,161.11		
Deduct Outstanding Warrants			500,000.00		
Add Outstanding investments			1,000,000.00		
Additions			509,754.80	CD cashed, dep Jan 24	
Subtraction's					
Net Balance in Account Dec. 31, 2023			1,308,915.91		

Certified Correct

Reviewer



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

CITY OF Washington

Documentation Review Period: January 1, 2023 - December 31, 2023

Documentation Review Report No. 74

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
23-00000-00-GM		988,770.27			988,770.27	990,893.34		(2,123.07)		990,893.34
					0.00			0.00		0.00
					0.00			0.00		0.00
ENG STUDY					0.00			0.00		0.00
23-00133-77-EG					0.00			0.00		0.00
RBI ENG		18,290.98			18,290.98	12,756.68		5,534.30		12,756.68
					0.00			0.00		0.00
					0.00			0.00		0.00
CONSTRUCTION					0.00			0.00		0.00
20-00129-00-FV					0.00			0.00		0.00
RBI ENG	36,787.86	173,249.46			210,037.32	201,149.90	5.62	8,881.80	130,621.75	331,771.65
					0.00			0.00		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
HIGH GROWTH					0.00			0.00		0.00
FY 2023				36,597.85	36,597.85		36,597.85	0.00		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
INTEREST					0.00			0.00		0.00
2021	531.26				531.26		531.26	0.00		0.00
2022	1,290.29				1,290.29		1,290.29	0.00		0.00
2023				15,876.47	15,876.47			15,876.47		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
ERRONEOUS	(5.62)			5.62	0.00			0.00		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
TOTALS	38,603.79	1,180,310.71	0.00	52,479.94	1,271,394.44	1,204,799.92	38,425.02	28,169.50	130,621.75	1,335,421.67

credit 2024