

**VILLAGE OF DOWNERS GROVE  
REPORT FOR THE VILLAGE COUNCIL MEETING**

<b>SUBJECT:</b>	<b>11/17/2015</b>	<b>SUBMITTED BY:</b>
IDOT Motor Fuel Tax Audit		Judy Buttny Finance Director

**SYNOPSIS**

A motion has been prepared to receive Compliance Review No. 73 regarding the receipt and disbursement of Motor Fuel Tax (MFT) Funds for the period beginning January 1, 2007, and ending December 31, 2014.

**STRATEGIC PLAN ALIGNMENT**

The goals for 2015-2017 include *Steward of Financial, Environmental and Neighborhood Sustainability*.

**FISCAL IMPACT**

N/A

**RECOMMENDATION**

Note receipt of Compliance Review No. 73 on the November 17, 2015, consent agenda.

**BACKGROUND**

In August 2015, IDOT conducted an audit of the receipt and disbursement of Motor Fuel Tax Funds for the period beginning January 1, 2007, and ending December 31, 2014. This was the first audit of these funds in seven years; going forward, IDOT intends to conduct annual reviews. The review resulted in no unauthorized MFT expenditures and no deficiencies. IDOT suggested that this review be presented to the Council and filed permanently.

**ATTACHMENTS**

Compliance Review

VILLAGE OF DOWNERS GROVE  
COUNCIL ACTION SUMMARY

INITIATED: Finance DATE: November 17, 2015  
(Name)

RECOMMENDATION FROM: \_\_\_\_\_ FILE REF: \_\_\_\_\_  
(Board or Department)

NATURE OF ACTION:

STEPS NEEDED TO IMPLEMENT ACTION:

- Ordinance
- Resolution
- Motion
- Other

Motion to accept the Illinois Department of Transportation's Compliance Review No. 73 for the Motor Fuel Tax Fund audit period of January 1, 2007-December 31, 2014.

SUMMARY OF ITEM:

Adoption of this motion shall accept the Illinois Department of Transportation's Compliance Review No. 73 for the Motor Fuel Tax Fund audit period of January 1, 2007-December 31, 2014.

RECORD OF ACTION TAKEN:

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# Illinois Department of Transportation

Division of Highways / Region 1 / District 1  
201 West Center Court / Schaumburg, Illinois 60196-1096

LOCAL ROADS AND STREETS  
Motor Fuel Tax – Compliance Review  
Village of Downers Grove  
DuPage County

**VIA CERTIFIED MAIL**

November 3, 2015

Ms. April K. Holden  
Village Clerk  
Village of Downers Grove  
801 Burlington Avenue  
Downers Grove, IL 60515

Dear Ms. Holden:

Enclosed is a copy of Compliance Review No. 73 covering the receipt and disbursement of Motor Fuel Tax (MFT) Funds by the Village for the period beginning January 1, 2007 and ending December 31, 2014.

Please note any deficiencies (balances in brackets) indicated on the Summary of Motor Fuel Tax Fund Transactions by Section and Categories (BLR 15106). These deficit balances should be addressed by the Village to resolve the Unauthorized MFT Expenditures.

This report should be presented to the Village President and Board of Trustees at the first regular meeting after receipt of this letter, and filed as a permanent record.

If you have any questions or need additional information, please contact Marilyn D. Solomon, Field Engineer, at (847) 705-4407 or via email at [Marilyn.Solomon@illinois.gov](mailto:Marilyn.Solomon@illinois.gov).

Very truly yours,

John Fortmann, P.E.  
Deputy Director of Highways,  
Region One Engineer

A handwritten signature in red ink, appearing to read 'C. Holt'.

By:  
Christopher J. Holt, P.E.  
Bureau Chief of Local Roads and Streets

Enclosure

cc: Judy Buttny, Director of Finance w/encl.  
Carol Hogan, Assistant Director of Finance w/encl. (via email)

**Compliance Review Cover Sheet**

Agency: VILLAGE OF Downers Grove	
Compliance 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	Compliance Review Year(s): 2007 - 2014
	Compliance Review Number: 73
	Date: November 2, 2015



Compliance Reviewer's Certificate

VILLAGE OF Downers Grove

Compliance 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 Village of Downers Grove for the period beginning Jan. 1, 2007 and ending Dec. 31, 2014, 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 compliance review findings.

*Ami R. Adams*  
\_\_\_\_\_  
Reviewer

REVIEWED AND APPROVED BY

*C. Holt*

\_\_\_\_\_  
District Local Roads and Streets Engineer

Date: 11/2/2015



**Illinois Department  
of Transportation**

**Fund Balance and Bank Reconciliation**

VILLAGE OF Downers Grove

Compliance Review Report No. 73

Compliance Review Period Jan. 1, 2007 - Dec. 31, 2014

Date: November 2, 2015

Fund Balance	Unobligated		Obligated	Total	Outstanding Warrants	
Balance Previous Compliance Review	827,976.64		260,112.03	1,088,088.67		
Allotments	10,947,877.81		0.00	10,947,877.81		
Total MFT Funds	11,775,854.45		260,112.03	12,035,966.48		
Approved Authorizations	(11,890,000.00)		11,890,000.00	0.00		
Other Receipts			3,564,296.37	3,564,296.37		
Total	(114,145.55)		15,714,408.40	15,600,262.85		
Disbursements			15,109,917.37	15,109,917.37		
Surplus (Credits)	235,874.67		(235,874.67)	0.00		
Unexpended Balance	121,729.12		368,616.36	490,345.48		
<b>Bank Reconciliation</b>						
Balance in Fund per Bank Certificate Dec. 31, 2014	490,345.48					
Deduct Outstanding Warrants						
Add Outstanding investments	0.00					
IDOT to reimburse overpayment on 02-00091-00-TL						
Subtraction's						
Net Balance in Account Dec. 31, 2014	490,345.48					

Certified Correct

*Ami L. Wang*  
Reviewer





Reviewer's Comments

VILLAGE OF Downers Grove

Compliance Report No. 73

Audit Period: Jan. 1, 2007 to Dec. 31, 2014

**Purpose of Compliance Review:** To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2014

The other receipts to the Motor Fuel Tax Fund were \$3,564,296.37 received as follows:

Interest 2007 - 2014	116,654.26
Village Contributions for GM thru 2013	2,929,487.37
Adjustment to Balance MFT balance to Bank Act	518,154.74

**Total received: \$3,564,296.37**

SIGNED Ami R. Wang



Summary of Motor Fuel Tax Fund Transactions  
By Sections and Categories

VILLAGE OF DOWNERS GROVE

Compliance Review Period: January 1, 2007 - December 31, 2014

Compliance 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
<b>CONSTRUCTION</b>											
00-00088-00-RS	197,353.12					197,353.12			197,353.12		0.00
02-00091-00-TL				92,574.16		92,574.16	92,574.16		0.00		0.00
<b>MAINTENANCE</b>											
96-00000-00-GM	(18.00)			18.00		0.00			0.00	1,060,213.72	1,060,213.72
02-00000-00-GM	(25,000.00)			25,000.00		0.00			0.00	1,281,259.08	1,281,259.08
04-00000-00-GM	0.00			21,333.67		21,333.67		21,333.67	0.00	1,475,000.00	1,453,666.33
06-00000-00-GM	0.00					0.00			0.00	1,880,000.00	1,880,000.00
07-00000-00-GM			1,495,000.00	(0.01)	393,563.64	1,888,563.63	1,888,563.63		(0.00)		1,495,000.00
08-00000-00-GM			1,505,000.00		495,529.27	2,000,529.27	2,000,529.27		(0.00)		1,505,000.00
09-00000-00-GM			2,190,000.00		507,596.91	2,697,596.91	2,697,596.91		0.00		2,190,000.00
10-00000-00-GM			1,100,000.00		487,530.37	1,587,530.37	1,587,530.37		0.00		1,100,000.00
11-00000-00-GM			1,450,000.00		205,731.89	1,655,731.89	1,655,731.89		(0.00)		1,450,000.00
12-00000-00-GM			1,300,000.00		249,201.33	1,549,201.33	1,549,201.33		0.00		1,300,000.00
13-00000-00-GM			1,500,000.00		590,333.96	2,090,333.96	2,038,075.61		52,258.35		1,447,741.65
14-00000-00-GM			1,350,000.00			1,350,000.00	1,600,114.20		(250,114.20)		1,600,114.20
<b>INTEREST</b>											
06-00000-00-AC	94,674.63					94,674.63			94,674.63		0.00
07-00000-00-AC					80,015.42	80,015.42			80,015.42		0.00
08-00000-00-AC					31,488.22	31,488.22			31,488.22		0.00
09-00000-00-AC					3,015.72	3,015.72			3,015.72		0.00
10-00000-00-AC					554.67	554.67			554.67		0.00
11-00000-00-AC					301.98	301.98			301.98		0.00
12-00000-00-AC					764.11	764.11			764.11		0.00
13-00000-00-AC					421.38	421.38			421.38		0.00
14-00000-00-AC					92.76	92.76			92.76		0.00
					0.00	0.00			0.00		0.00
					0.00	0.00			0.00		0.00
<b>TOTALS</b>	267,009.75		11,890,000.00	138,925.82	3,046,141.63	15,342,077.20	15,109,917.37	21,333.67	210,826.16	5,696,472.80	17,762,994.98



