

LEGISTAR #: 170531
DISTRICT: ALL

VILLAGE OF LOMBARD
REQUEST FOR BOARD OF TRUSTEES ACTION
For Inclusion on Board Agenda

Resolution or Ordinance (Blue) _____ *Waiver of First Requested*

X Recommendations of Boards, Commissions & Committees (Green)

Other Business (Pink)

TO: PRESIDENT AND BOARD OF TRUSTEES
FROM: Scott Niehaus, Village Manager
DATE: December 1, 2017 (B of T) DATE: December 7, 2017
TITLE: Illinois Department of Transportation, MFT Documentation Review
SUBMITTED BY: Carl Goldsmith, Director of Public Works *gj*

BACKGROUND/POLICY IMPLICATIONS

The Village has received Documentation Review No. 70 from IDOT covering the receipt and disbursement of Motor Fuel Tax (MFT) Funds by the Village for the period beginning January 1, 2015 and ending December 31, 2016.

FISCAL IMPACT/FUNDING SOURCE

Review (as necessary):

Village Attorney _____	Date _____
Finance Director _____	Date _____
Village Manager _____	Date _____

NOTE: All materials must be submitted to and approved by the Village Manager's Office by 12:00 noon, Wednesday, prior to the Agenda Distribution.



December 1, 2017

TO: President and Board of Trustees

THROUGH: Scott Niehaus, Village Manager

FROM: Carl Goldsmith, Director of Public Works *AG*

SUBJECT: Illinois Department of Transportation (IDOT), MFT Review

Attached please find Documentation Review No. 70 covering the receipt and disbursement of Motor Fuel Tax Funds by the Village for the period beginning January 1, 2015 and ending December 31, 2016. This report does note several deficiencies. Staff is presently working to identify and, if necessary, correct said deficiencies.

As requested by IDOT this report is being submitted for your review and filing as a permanent record. There is no action of the Village Board being requested by staff or IDOT.

Reviewed:	<i>RH</i>	Date:	12/1/17
Recommended:	<i>AS</i>	Date:	12/1/17
Approved:	<i>J</i>	Date:	12/1/17



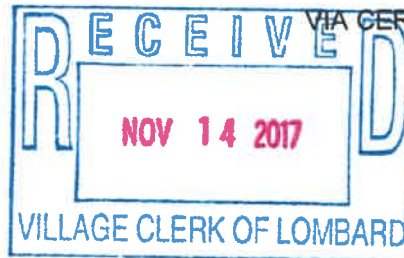
Illinois Department of Transportation

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

LOCAL ROADS AND STREETS
Motor Fuel Tax – Documentation Review
Village of Lombard
DuPage County

October 20, 2017

Ms. Sharon Kuderna
Village Clerk
Village of Lombard
255 East Wilson Avenue
Lombard, IL 60148



VIA CERTIFIED MAIL

Dear Ms. Kuderna:

Enclosed is a copy of Documentation Review No. 70 covering the receipt and disbursement of Motor Fuel Tax (MFT) Funds by the Village for the period beginning January 1, 2015 and ending December 31, 2016.

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.

Very truly yours,

Anthony J. Quigley, P.E.
Region One Engineer

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

Enclosure

cc: Jessica Nawracaj, Accountant w/encl. Email



Agency: VILLAGE OF LOMBARD

Compliance Review for:

- ☒ Motor Fuel Tax
- ☐ Township Bridge
- ☐ Special Assessment
- ☐ G.O. Bond Issue
- ☐ MFT Fund Bond Issue

Documentation Review Year(s): 2015 - 2016

Documentation Review Number: 70

Date: October 2, 2017



Documentation Reviewer's Certificate

VILLAGE OF LOMBARD

Documentation Review No. 70

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 LOMBARD for the period beginning Jan. 1, 2015 and ending Dec. 31, 2016, 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. Wang
Reviewer

REVIEWED AND APPROVED BY

C. H. H. H.

District Local Roads and Streets Engineer

Date:

10/4/2017



**Illinois Department
of Transportation**

Reviewer's Comments

VILLAGE OF LOMBARD

Documentation Review Report No. 70

Documentation Review Period: Jan. 1, 2015 to Dec. 31, 2016

Purpose of Compliance Review: To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2016

The other receipts to the Motor Fuel Tax Fund were \$217,027.28 received as follows:

Interest 2015	35,114.59
Interest 2016	39,075.90
Reimbursement 12-00000-01-AA	59,580.00
Reimbursement 13-00000-01-AA	9,505.26
Reimbursement 13-00000-02-AA	62,906.00
Misc Credit 15-00000-01-AC	10,845.53

Total received: \$217,027.28



Illinois Department of Transportation

Fund Balance and Bank Reconciliation

VILLAGE OF LOMBARD

Documentation Review Report No. 70

Documentation Review Period Jan. 1, 2015 - Dec. 31, 2016

Date: October 2, 2017

Fund Balance		Unobligated	Obligated	Total	Outstanding Warrants	
Balance Previous Compliance Review		9,522,352.72	(7,065,809.86)	2,456,542.86		
Allotments		2,172,092.96	0.00	2,172,092.96		
Total MFT Funds		11,694,445.68	(7,065,809.86)	4,628,635.82		
Approved Authorizations		(9,056,072.77)	9,056,072.77	0.00		
Other Receipts			217,027.28	217,027.28		
Total		2,638,372.91	2,207,290.19	4,845,663.10		
Disbursements			1,680,463.17	1,680,463.17		
Surplus (Credits)		12,042.61	(12,042.61)	0.00		
Unexpended Balance		2,650,415.52	514,784.41	3,165,199.93		
Bank Reconciliation						
Balance in Fund per Village Reconciliation Dec. 31, 2016				3,165,199.93		
Deduct Outstanding Warrants						
Add Outstanding investments				0.00		
Additions						
Subtraction's						
Net Balance in Account Dec. 31, 2016				3,165,199.93		

Certified Correct

Reviewer

Amin R. W. [Signature]



**Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories**

VILLAGE OF LOMBARD

Documentation Review Period: January 1, 2015 - December 31, 2016

Documentation Review Report No. 70

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
CONSTRUCTION PROJECTS											
96-00132-00-PV											
CONSTRUCTION	(1,194,461.13)		1,194,461.13			0.00			0.00	1,194,461.13	1,194,461.13
ENGINEERING	(119,583.84)		119,583.84			0.00			0.00	147,647.13	147,647.13
97-00136-00-CH											
CONSTRUCTION	(250,616.04)		250,616.04			0.00			0.00	878,375.02	878,375.02
ENGINEERING	(231,509.00)		231,509.00			0.00			0.00	231,509.00	231,509.00
ROW	(110,507.67)		99,469.39	11,038.28		0.00			0.00	110,507.67	99,469.39
OTHER			11,038.28	(11,038.28)		0.00			0.00	0.00	11,038.28
00-00141-00-RS											
CONSTRUCTION	0.00					0.00			0.00	0.00	0.00
ENGINEERING	(84,933.00)		84,933.00			0.00			0.00	84,933.00	84,933.00
03-00148-00-PV											
CONSTRUCTION	(428,352.22)		428,352.22			0.00			0.00	428,352.22	428,352.22
ENGINEERING	(460,526.61)		460,526.61			0.00			0.00	460,526.61	460,526.61
ROW	(44,317.00)		44,317.00			0.00			0.00	44,317.00	44,317.00
07-00152-00-MS											
CONSTRUCTION	0.00					0.00			0.00	0.00	0.00
ENGINEERING	(118,397.30)		118,397.30			0.00			0.00	118,397.30	118,397.30
09-00153-00-RS											
CONSTRUCTION	0.00					0.00			0.00	305,011.71	305,011.71
ENGINEERING	1,068.10					1,068.10		1,068.10	0.00	237,192.38	237,192.38
10-00154-00-BR											
CONSTRUCTION	0.00		0.00			0.00	80,416.63		(80,416.63)	0.00	80,416.63
ENGINEERING	0.00		0.00			0.00			0.00	172,112.61	172,112.61
TOTALS	(3,042,135.71)		3,043,203.81	0.00	0.00	1,068.10	80,416.63	1,068.10	(80,416.63)	4,413,342.78	4,493,759.41



**Illinois Department
of Transportation**

Documentation Review Report No. 70

(82,017.42)



**Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories**

VILLAGE OF LOMBARD

Documentation Review Period: January 1, 2015 - December 31, 2016

Documentation Review Report No. 70

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 PROGRAMS										
08-00000-00-GM										
MAINTENANCE	(785,428.41)	785,428.41			0.00			0.00	1,083,832.77	1,083,832.77
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
09-00000-00-GM										
MAINTENANCE	(950,783.57)	950,783.57			0.00			0.00	950,783.57	950,783.57
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
10-00000-00-GM										
MAINTENANCE	(648,555.17)	648,555.17			0.00			0.00	648,555.17	648,555.17
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
11-00000-00-GM										
MAINTENANCE	(285,394.41)	285,494.34			99.94			99.94	285,394.41	285,394.41
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
12-00000-00-GM										
MAINTENANCE	(218,745.21)	221,962.05			3,216.84		3,216.84	(0.00)	218,745.21	218,745.21
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
13-00000-00-GM										
MAINTENANCE	(160,838.36)	160,872.12			33.76		33.76	0.00	160,838.36	160,838.36
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
14-00000-00-GM										
MAINTENANCE	154,077.06				154,077.06			154,077.06	568,382.94	568,382.94
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
TOTALS	(2,895,668.06)	3,053,095.66	0.00	0.00	157,427.60	0.00	3,250.60	154,177.00	3,916,532.43	3,916,532.43



**Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories**

VILLAGE OF LOMBARD

Documentation Review Period: January 1, 2015 - December 31, 2016

Documentation Review Report No. 70

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 PROGRAMS CONT.											
15-00000-00-GM											
MAINTENANCE		0.00	935,000.00			935,000.00	824,657.55		110,342.45	0.00	824,657.55
MAINT. ENG		0.00				0.00			0.00	0.00	0.00
16-00000-00-GM											
MAINTENANCE		0.00	822,000.00			822,000.00	526,743.97		295,256.03	0.00	526,743.97
MAINT. ENG		0.00				0.00			0.00	0.00	0.00
EARNED INTEREST											
12-00000-00-AC		7,378.61				7,378.61		7,378.61	0.00		0.00
13-00000-00-AC		305.21				305.21		305.21	0.00		0.00
14-00000-00-AC						0.00			0.00		0.00
15-00000-00-AC					35,114.59	35,114.59			35,114.59		(35,114.59)
16-00000-00-AC					39,075.90	39,075.90			39,075.90		(39,075.90)
OTHER CATEGORY											
12-00000-01-AA		(59,580.00)			59,580.00	0.00			0.00		(59,580.00)
13-00000-01-AA		(9,505.26)			9,505.26	0.00			0.00		(9,505.26)
13-00000-02-AA		(62,906.00)			62,906.00	0.00			0.00		(62,906.00)
14-00000-01-AC		10,670.19				10,670.19			10,670.19		0.00
15-00000-01-AC					10,845.53	10,845.53			10,845.53		(10,845.53)
TOTALS		(113,637.25)	1,757,000.00	0.00	217,027.28	1,860,390.03	1,351,401.52	7,683.82	501,304.69	0.00	1,134,374.24

INV DATE	CHECK NO	SECTION	PAYEE	INV #	AMOUNT	TOTAL
		07-00148-00-GB			82,017.42	82,017.42
10/1/2016		10-00154-00-BR	IDOT - Village Share	120117	80,416.63	80,416.63
1/13/2015	EFT	11-00155-00-CH	Christopher Burke	120270	2,284.90	
2/11/2015	EFT	11-00155-00-CH	Christopher Burke	120750	1,547.51	
4/10/2015	EFT	11-00155-00-CH	Christopher Burke	121571	1,767.10	
6/5/2015	EFT	11-00155-00-CH	Christopher Burke	122733	7,185.94	
7/29/2015	EFT	11-00155-00-CH	Christopher Burke	123320	5,083.12	
7/29/2015	EFT	11-00155-00-CH	Christopher Burke	123320	710.47	
8/7/2015	EFT	11-00155-00-CH	Christopher Burke	124081	3,808.27	
10/2/2015	EFT	11-00155-00-CH	Christopher Burke	124952	4,188.83	
11/6/2015	EFT	11-00155-00-CH	Christopher Burke	125702	11,335.52	
					137.22	
				20	??	
7/1/2016		11-00155-00-CH	Christopher Burke - Phase I	21	6,007.56	
7/1/2016		11-00155-00-CH	Christopher Burke - Phase I	22	12,049.89	
1/7/2016		11-00155-00-CH	Christopher Burke - Phase I	19	1,291.57	
12/8/2015		11-00155-00-CH	Christopher Burke - Tree Su	#1	3,821.80	
5/4/2016		11-00155-00-CH	Thomas Engineering - Phas	1	25,832.16	
		11-00155-00-CH	Thomas Engineering - Phas	2	32,923.22	
11/8/2016		11-00155-00-CH	Thomas Engineering - Phas	3	46,652.52	166,627.60
5/18/2015	EFT	15-00000-00-GM	G & M Cement	1	403,330.53	
7/28/2015	EFT	15-00000-00-GM	G & M Cement	2	124,761.36	
11/20/2015	EFT	15-00000-00-GM	G & M Cement	3	52,191.06	
Various		15-00000-00-GM	Labor - Snow	105398.29	99,622.98	
		15-00000-00-GM	Labor - Snow (part time			
2/18/2015	8402	15-00000-00-GM	Morton Salt	5400703724	21,869.52	
2/19/2015	8402	15-00000-00-GM	Morton Salt	5400705472	27,005.96	
3/30/2015	8664	15-00000-00-GM	Morton Salt	54007042681	3,256.98	
6/3/2015	9169	15-00000-00-GM	Morton Salt	5400788803	16,597.14	
6/5/2015	9233	15-00000-00-GM	Morton Salt	5400791770	14,345.00	
6/5/2015	3885	15-00000-00-GM	Morton Salt	5400790560	61,677.02	824,657.55
8/29/2016		16-00000-00-GM	Compass Minerals	71520306	4,017.76	
8/26/2016		16-00000-00-GM	Compass Minerals	71519749	69,461.53	
8/11/2016		16-00000-00-GM	G.A. Paving LLC - not on G	#1	180,918.18	
10/7/2016		16-00000-00-GM	G.A. Paving LLC - not on G	#2	489,463.80	
11/22/2016		16-00000-00-GM	G.A. Paving LLC - not on G	#3	63,094.95	
			Less paid from another Fund		(399,201.48)	
1/12/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056258	2,421.95	
1/19/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056292	2,545.85	
2/19/2016		16-00000-00-GM	Gasaway Distributors Inc.	1058371	2,561.78	
2/22/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056374	2,581.84	
11/22/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056817	1,951.34	
Various	GL	16-00000-00-GM	Labor - Snow		12,457.60	
Various	GL	16-00000-00-GM	Labor - Snow		2,774.85	
Various	GL	16-00000-00-GM	Labor - Snow		12,763.41	
Various	GL	16-00000-00-GM	Labor - Snow		4,587.03	
Various	GL	16-00000-00-GM	Labor - Snow		661.64	
Various	GI	16-00000-00-GM	Labor - Snow		5,194.73	
Various	GL	16-00000-00-GM	Labor - Snow		65,780.84	
Various	GL	16-00000-00-GM	Labor - Snow		2,121.38	
Various		16-00000-00-GM	Labor - Snow - Adjustment		584.99	526,743.97
TOTALS:					1,680,463.17	1,680,463.17

INV DATE	CHECK NO	SECTION	PAYEE	INV #	AMOUNT	TOTAL
		07-00148-00-GB			82,017.42	82,017.42
10/1/2016		10-00154-00-BR	IDOT - Village Share	120117	80,416.63	80,416.63
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2/11/2015	EFT	11-00155-00-CH	Christopher Burke	120750	1,547.51	
4/10/2015	EFT	11-00155-00-CH	Christopher Burke	121571	1,767.10	
6/5/2015	EFT	11-00155-00-CH	Christopher Burke	122733	7,185.94	
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					137.22	
				20	??	
7/1/2016		11-00155-00-CH	Christopher Burke - Phase I	21	6,007.56	
7/1/2016		11-00155-00-CH	Christopher Burke - Phase I	22	12,049.89	
1/7/2016		11-00155-00-CH	Christopher Burke - Phase I	19	1,291.57	
12/8/2015		11-00155-00-CH	Christopher Burke - Tree Su	#1	3,821.80	
5/4/2016		11-00155-00-CH	Thomas Engineering - Phas	1	25,832.16	
		11-00155-00-CH	Thomas Engineering - Phas	2	32,923.22	
11/8/2016		11-00155-00-CH	Thomas Engineering - Phas	3	46,652.52	166,627.60
5/18/2015	EFT	15-00000-00-GM	G & M Cement	1	403,330.53	
7/28/2015	EFT	15-00000-00-GM	G & M Cement	2	124,761.36	
11/20/2015	EFT	15-00000-00-GM	G & M Cement	3	52,191.06	
Various		15-00000-00-GM	Labor - Snow	105398.29	99,622.98	
		15-00000-00-GM	Labor - Snow (part time			
2/18/2015	8402	15-00000-00-GM	Morton Salt	5400703724	21,869.52	
2/19/2015	8402	15-00000-00-GM	Morton Salt	5400705472	27,005.96	
3/30/2015	8664	15-00000-00-GM	Morton Salt	54007042681	3,256.98	
6/3/2015	9169	15-00000-00-GM	Morton Salt	5400788803	16,597.14	
6/5/2015	9233	15-00000-00-GM	Morton Salt	5400791770	14,345.00	
6/5/2015	3885	15-00000-00-GM	Morton Salt	5400790560	61,677.02	824,657.55
8/29/2016		16-00000-00-GM	Compass Minerals	71520306	4,017.76	
8/26/2016		16-00000-00-GM	Compass Minerals	71519749	69,461.53	
8/11/2016		16-00000-00-GM	G.A. Paving LLC - not on G	#1	180,918.18	
10/7/2016		16-00000-00-GM	G.A. Paving LLC - not on G	#2	489,463.80	
11/22/2016		16-00000-00-GM	G.A. Paving LLC - not on G	#3	63,094.95	
			Less paid from another Fund		(399,201.48)	
1/12/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056258	2,421.95	
1/19/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056292	2,545.85	
2/19/2016		16-00000-00-GM	Gasaway Distributors Inc.	1058371	2,561.78	
2/22/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056374	2,581.84	
11/22/2016		16-00000-00-GM	Gasaway Distributors Inc.	1056817	1,951.34	
Various	GL	16-00000-00-GM	Labor - Snow		12,457.60	
Various	GL	16-00000-00-GM	Labor - Snow		2,774.85	
Various	GL	16-00000-00-GM	Labor - Snow		12,763.41	
Various	GL	16-00000-00-GM	Labor - Snow		4,587.03	
Various	GL	16-00000-00-GM	Labor - Snow		661.64	
Various	GL	16-00000-00-GM	Labor - Snow		5,194.73	
Various	GL	16-00000-00-GM	Labor - Snow		65,780.84	
Various	GL	16-00000-00-GM	Labor - Snow		2,121.38	
Various		16-00000-00-GM	Labor - Snow - Adjustment		584.99	526,743.97
TOTALS:					1,680,463.17	1,680,463.17