



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 Antioch
Lake County

December 27, 2017

VIA CERTIFIED MAIL

Ms. Lori K. Folbrick
Village Clerk
Village of Antioch
874 Main Street
Antioch, IL 60002

Dear Ms. Folbrick:

Enclosed is a copy of Compliance Review No. 71 covering the receipt and disbursement of Motor Fuel Tax (MFT) Funds by the Village for the period beginning January 1, 2014 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) will clear in 2017.

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 Alex Househ, Field Engineer, at (847) 705-4410 or via email at Alex.Househ@illinois.gov.

Very truly yours,

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

A handwritten signature in blue ink, appearing to read "C. Holt".

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

Enclosure

cc: Joy McCarthy, Treasurer/Finance Director w/encl.



Agency: VILLAGE OF ANTIOCH	
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): 2014 - 2016
	Documentation Review Number: 71
	Date: December 8, 2017



Documentation Reviewer's Certificate

VILLAGE OF ANTIOCH

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 Village of ANTIOCH for the period beginning Jan. 1, 2014 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 Documentation review findings.

Ami X Wang

Reviewer

REVIEWED AND APPROVED BY

CPH

District Local Roads and Streets Engineer

Date: 12/8/2017



Reviewer's Comments

VILLAGE OF ANTIOCH

Documentation Report No. 71

Documentation Review Period: Jan. 1, 2014 to Dec. 31, 2016

Purpose of Documentation 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 \$391,997.46 received as follows:

Interest 2014-2016	726.24
13-00046-00-GB	13,046.70
13-00000-01-AC Adjusting # to balance to fund	197,054.11
14-00000-01-AC (misc deposit)	72,017.84
15-00000-01-AC (misc deposit)	83,829.57
16-00000-01-AC (misc deposit)	25,323.00
Total received:	\$391,997.46

SIGNED

Reviewer



Fund Balance and Bank Reconciliation

VILLAGE OF ANTIOCH

Documentation Review Report No. 71

Documentation Review Period Jan. 1, 2014 - Dec. 31, 2016

Date: December 8, 2017

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants
Balance Previous Documentation Review	2,021,685.24	(1,662,251.93)	359,433.31	
Allotments	1,274,635.83	0.00	1,274,635.83	
Total MFT Funds	3,296,321.07	(1,662,251.93)	1,634,069.14	
Approved Authorizations	(2,696,772.83)	2,696,772.83	0.00	
Other Receipts		391,997.46	391,997.46	
Total	599,548.24	1,426,518.36	2,026,066.60	
Disbursements		1,810,339.94	1,810,339.94	
Surplus (Credits)	363,944.38	(363,944.38)	0.00	
Unexpended Balance	963,492.62	(747,765.96)	215,726.66	
Bank Reconciliation				
Balance in Fund per Bank Certificate Dec. 31, 2016			256,526.66	
Deduct Outstanding Warrants				
Add Outstanding investments				
Additions (Funds 1001, 3001 & 1260)			(40,800.00)	
Subtraction's				
Net Balance in Account Dec. 31, 2016			215,726.66	

Certified Correct

Ann S. Ulsberg
Reviewer



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

VILLAGE OF ANTIUCH

Documentation Review Period: January 1, 2014 - December 31, 2016

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
CONSTRUCTION PROJECTS										
94-00037-01-WR										
CONSTRUCTION					0.00			0.00		0.00
ENGINEERING	(166,146.65)	166,146.65			0.00			0.00	166,146.65	166,146.65
06-00050-00-RS										
CONSTRUCTION	(194,307.23)	194,307.23			0.00			0.00	194,307.23	194,307.23
ENGINEERING	(16,402.00)	16,402.00			0.00			0.00	16,402.00	16,402.00
06-00051-00-RS										
CONSTRUCTION	(21,176.18)	21,176.18			0.00			0.00	226,515.83	226,515.83
ENGINEERING	(30,905.78)	30,905.78			0.00			0.00	30,905.78	30,905.78
BONDS										
02-00046-00-GB										
OBLIGATION	(1,121,850.00)	1,121,850.00			0.00			0.00	1,735,037.50	1,735,037.50
13-00046-00-GB										
OBLIGATION		500,587.50		13,046.70	513,634.20	501,577.50		12,056.70		488,530.80
					0.00			0.00		0.00
					0.00			0.00		0.00
TOTALS	(1,550,787.84)	2,051,375.34	0.00	13,046.70	513,634.20	501,577.50	0.00	12,056.70	2,369,314.99	2,857,845.79



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

VILLAGE OF ANTIOCH

Documentation Review Period: January 1, 2014 - December 31, 2016

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 PROGRAMS											
06-00000-00-GM											
MAINTENANCE	29,751.89					29,751.89		29,751.89	0.00	48,198.11	48,198.11
MAINT. ENG	155.90					155.90		155.90	0.00	1,403.10	1,403.10
08-00000-00-GM											
MAINTENANCE	(146,292.49)		146,292.49			0.00			0.00	146,292.49	146,292.49
MAINT. ENG						0.00			0.00	0.00	0.00
09-00000-00-GM											
MAINTENANCE	83,746.38					83,746.38		83,746.38	0.00	166,253.62	166,253.62
MAINT. ENG	(26,105.00)		26,105.00			0.00			0.00	26,105.00	26,105.00
10-00000-00-GM											
MAINTENANCE	250,290.21					250,290.21		250,290.21	0.00	319,931.69	319,931.69
MAINT. ENG	6,350.00			(6,350.00)		0.00			0.00	44,250.00	50,600.00
11-00000-00-GM											
MAINTENANCE	(257,213.62)		112,500.00	144,713.62		0.00			0.00	257,213.62	112,500.00
MAINT. ENG	(47,152.50)		30,500.00	16,652.50		0.00			0.00	47,152.50	30,500.00
13-00000-00-GM											
MAINTENANCE	(11,408.81)			11,408.81		0.00			0.00	311,408.81	300,000.00
MAINT. ENG	(65,863.00)			65,863.00		0.00			0.00	65,863.00	0.00
14-00000-00-GM											
MAINTENANCE				3,357.96		3,357.96	422,087.96		(418,730.00)		418,730.00
MAINT. ENG	(21,940.00)			(22,045.00)		(43,985.00)	4,285.00		(48,270.00)	21,940.00	48,270.00
TOTALS	(205,681.04)		315,397.49	213,600.89	0.00	323,317.34	426,372.96	363,944.38	(467,000.00)	1,456,011.94	1,668,784.01



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

VILLAGE OF ANTIUCH

Documentation Review Period: January 1, 2014 - December 31, 2016

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 PROGRAMS CONT.											
15-00000-00-GM											
MAINTENANCE			330,000.00			330,000.00	304,902.08		25,097.92		304,902.08
MAINT. ENG				7,487.40		7,487.40	7,487.40		0.00		0.00
17-00000-00-GM											
MAINTENANCE						0.00	570,000.00		(570,000.00)		570,000.00
MAINT. ENG						0.00	0.00		0.00	0.00	0.00
EARNED INTEREST											
08-00000-00-AC	4,231.19					4,231.19			4,231.19		
09-00000-00-AC	492.43					492.43			492.43		
10-00000-00-AC	171.16					171.16			171.16		
11-00000-00-AC	81.96					81.96			81.96		
12-00000-00-AC	318.68					318.68			318.68		
13-00000-00-AC	69.90					69.90			69.90		
14-00000-00-AC				37.49		37.49			37.49		
15-00000-00-AC				154.96		154.96			154.96		
16-00000-00-AC				533.79		533.79			533.79		
OTHER CATEGORY											
13-00000-01-AC	88,851.63			(88,851.63)		0.00			0.00		
13-00000-02-AC				(132,236.66)	197,054.11	64,817.45			64,817.45		
14-00000-01-AC					72,017.84	72,017.84			72,017.84		
15-00000-01-AC					83,829.57	83,829.57			83,829.57		
16-00000-01-AC					25,323.00	25,323.00			25,323.00		
TOTALS											
	94,216.95		330,000.00	(213,600.89)	378,950.76	589,566.82	882,389.48	0.00	(292,822.66)	0.00	874,902.08

General Acct CHECK NO	INVOICE DATE	INV #	SECTION	PAYEE	OTHER	
Transfers	5/19/2014		13-00046-00-GB	Amalgamated Bank	12,162.50	
			13-00046-00-GB	Amalgamated Bank	515.00	
			13-00046-00-GB	Amalgamated Bank	8,975.00	
			13-00046-00-GB	Amalgamated Bank	153,975.00	
Transfers	11/19/2014		13-00046-00-GB	Amalgamated Bank	155,425.00	
76167	5/17/2016			Amalgamated Bank - Bond Interest	7,525.00	
77825	11/17/2016			Amalgamated Bank - Bond Principal	162,525.00	
78048	12/16/2016			Amalgamated Bank - Bank Fees	475.00	501,577.50
69871	12/6/2013	450894-01	14-00000-00-GM	Payne & Dolan	422,087.96	422,087.96
69888	12/6/2013	89809	14-00000-00-GM	HR Green	2,630.00	
69888	12/27/2013	90257	14-00000-00-GM	HR Green	1,655.00	4,285.00
70917	4/28/2014	30564	15-00000-00-GM	Black Diamond (cold patch)	627.90	
70917	5/2/2014	30564	15-00000-00-GM	Black Diamond (cold patch)	1,102.85	
71642	8/19/2014	RI63584	15-00000-00-GM	Burriss Equipment (Hidden Creek E	2,083.20	3,813.95
71837	9/3/2014	L01527	15-00000-00-GM	Casey Equipment (planer & trailer	4,075.00	4,075.00
70926	4/1/2014	35534	15-00000-00-GM	Concrete Solutions	408.89	408.89
72103	10/14/2014	39081	15-00000-00-GM	Concrete Solutions	231.00	
71505	6/23/2014	36603	15-00000-00-GM	Concrete Solutions (expansion JT	6.75	
	10/25/2015	38687	15-00000-00-GM	Concrete Solutions (finish broom - a	45.00	
71505	7/3/2014	36787	15-00000-00-GM	Concrete Solutions 18" R/E Mag F	30.00	
71145	6/14/2014	143711	15-00000-00-GM	Cretex Materials (3/4" grade)	1,791.20	2,103.95
71518	6/16/2014	3411	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	1,432.00	
71518	6/24/2014	3469	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	832.00	
71518	6/24/2014	3465	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	1,040.00	
71518	6/26/2014	3496	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	666.00	
71518	7/2/2014	3539	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	664.00	
71665	7/24/2014	3718	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	952.00	
71665	8/8/2014	3843	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	754.00	
71860	8/27/2014	3972	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	521.00	
71860	9/3/2014	4015	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	507.00	
72116	9/19/2014	4156	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	774.00	
72116	9/24/2014	4184	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	882.00	
72188	10/1/2014	4262	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	882.00	
72116	10/8/2014	4333	15-00000-00-GM	Fischer Bros. Fresh Concrete (Yar	678.00	10,584.00
71670	7/31/2014	9505909581	15-00000-00-GM	Grainger (caution tape)	48.60	48.60
			15-00000-00-GM	Lake County Dept of Transportatio	1,021.68	
71543	6/20/2014	430014621	15-00000-00-GM	Lake County Dept of Transportatio	1,071.36	2,093.04
72031	9/23/2014	51950	15-00000-00-GM	Menards (concrete)	20.72	
72031	9/30/2014	52424	15-00000-00-GM	Menards (concrete)	44.70	
	9/24/2014	5632	15-00000-00-GM	Menards (2X4-14') #2&BTR SFP	4.77	
72304	11/12/2014	55506	15-00000-00-GM	Menards (storm sewer repair suppl	75.28	145.47
70969	5/8/2014	152128W	15-00000-00-GM	Mid American Water (PVC Pipe)	119.00	
71196	6/10/2014	153242W	15-00000-00-GM	Mid American Water (PVC Pipe)	1,075.00	1,194.00
72306	12/2/2014	1313117	15-00000-00-GM	Midwest Aggregates (cold mix)	217.50	

General Acct CHECK NO	INVOICE DATE	INV #	SECTION	PAYEE	OTHER
		GL	15-00000-00-GM	Midwest Aggregates (cold mix)	448.05
		GL	15-00000-00-GM	Midwest Aggregates (cold mix)	520.55
		GL	15-00000-00-GM	Midwest Aggregates (cold mix)	1,088.95
		GL	15-00000-00-GM	Midwest Aggregates (cold mix)	690.20
		GL	15-00000-00-GM	Midwest Aggregates (cold mix)	346.55
		GL	15-00000-00-GM	Midwest Aggregates (cold mix)	97.31
					3,409.11
73452	3/25/2015	5400738607	15-00000-00-GM	Morton Salt	6,420.76
73287	12/5/2015	5400617792	15-00000-00-GM	Morton Salt	7,993.15
73287	3/4/2015	5400719794	15-00000-00-GM	Morton Salt	6,267.37
73287	3/23/2015	5400735899	15-00000-00-GM	Morton Salt	2,157.67
73287	3/24/2015	5400737207	15-00000-00-GM	Morton Salt	8,478.17
73173	2/27/2015	5400715282	15-00000-00-GM	Morton Salt	10,402.77
73173	3/2/2015	5400716912	15-00000-00-GM	Morton Salt	2,052.27
72986	1/23/2015	5400668034	15-00000-00-GM	Morton Salt	18,075.45
72986	1/9/2015	5400650435	15-00000-00-GM	Morton Salt	16,184.27
72524	12/3/2015	5400614577	15-00000-00-GM	Morton Salt	8,251.95
72524	12/3/2015	5400615443	15-00000-00-GM	Morton Salt	2,346.97
72524	12/4/2015	5400616217	15-00000-00-GM	Morton Salt	8,317.07
72524	12/4/2014	5400616218	15-00000-00-GM	Morton Salt	3,979.44
72524	12/9/2014	5400621108	15-00000-00-GM	Morton Salt	4,125.12
72524	12/8/2014	5400619506	15-00000-00-GM	Morton Salt	2,041.14
					107,093.57
			15-00000-00-GM	Ozinga Ready Mix (concrete)	345.00
71571	7/2/2014	436513	15-00000-00-GM	Ozinga Ready Mix (concrete)	817.00
					1,162.00
	Dec 2014	GL	15-00000-00-GM	Snow Plowing Labor	13,176.10
	Dec 2014	GL	15-00000-00-GM	Snow Plowing Labor	14,729.56
	Dec 2014	GL	15-00000-00-GM	Snow Plowing Labor	7,715.80
	Dec 2014	GL	15-00000-00-GM	Snow Plowing Labor	2,334.51
		GL	15-00000-00-GM	Snow Plowing Labor	20,682.02
		GL	15-00000-00-GM	Snow Plowing Labor	1,290.77
		GL	15-00000-00-GM	Snow Plowing Labor	1,798.38
		GL	15-00000-00-GM	Snow Plowing Labor	420.59
		GL	15-00000-00-GM	Snow Plowing Labor	3,788.18
		GL	15-00000-00-GM	Snow Plowing Labor	1,652.00
		GL	15-00000-00-GM	Snow Plowing Labor - equipment r	58,827.19
		GL	15-00000-00-GM	Snow Plowing Labor	8,324.03
		GL	15-00000-00-GM	Snow Plowing Labor	
					134,739.13
	11/5/2014	GL	15-00000-00-GM	Equipment Rental (Various) Anita	2,132.00
		GL	15-00000-00-GM	Asphalt (Labor) Anita	2,852.00
		GL	15-00000-00-GM	Catch Basin (Labor) Victoria	1,331.68
		GL	15-00000-00-GM	Equipment Rental (Various) Victori	1,642.00
		GL	15-00000-00-GM	Holbek (Labor)	2,124.00
		GL	15-00000-00-GM	Holbek (Equipment)???	672.00
		GL	15-00000-00-GM	Hidden Creek (labor)	7,476.00
		GL	15-00000-00-GM	Hidden Creek (equipment)	3,639.00
		GL	15-00000-00-GM	Garys (labor)	431.57
		GL	15-00000-00-GM	Garys (equipment)	376.00
		GL	15-00000-00-GM	Ridgewood (equipment)	4,896.00
		GL	15-00000-00-GM	Ridgewood (equipment)	8,469.55
				Ineligible per Village	(30,420.58)
					5,621.22
71574	7/24/2014	1287289	15-00000-00-GM	Payne & Dolan (N 50 Surface)	3,108.64
71710	8/14/2014	1294398	15-00000-00-GM	Payne & Dolan (N 50 Surface)	388.60
71710	8/21/2014	1296412	15-00000-00-GM	Payne & Dolan (N 50 Surface)	820.12
71914	8/28/2014	1297929	15-00000-00-GM	Payne & Dolan (N 50 Surface & N	4,628.22
71914	9/4/2014	1299390	15-00000-00-GM	Payne & Dolan (N 50 Surface)	2,734.12

General Acct CHECK NO	INVOICE DATE	INV #	SECTION	PAYEE	OTHER	
71914	9/11/2014	1301412	15-00000-00-GM	Payne & Dolan (N 50 Surface)	1,675.62	
71914	9/18/2014	1303206	15-00000-00-GM	Payne & Dolan (N 50 Surface)	3,312.96	
72041	9/25/2014	1305262	15-00000-00-GM	Payne & Dolan (N 50 Surface)	5,188.68	21,856.96
71237	6/7/2014	309032	15-00000-00-GM	Thelen Materials (limestone)	1,029.05	
71939	8/31/2014	313279	15-00000-00-GM	Thelen Materials (Asphalt Dump)	60.00	
71939	8/31/2014	313278	15-00000-00-GM	Thelen Materials (Pea Gravel)	39.88	
71939	9/13/2014	313943	15-00000-00-GM	Thelen Materials (limestone)	91.26	
			15-00000-00-GM	Thelen Materials (limestone)	1,795.18	
			15-00000-00-GM	Thelen Materials (limestone)	2,704.21	
			15-00000-00-GM	Thelen Materials (limestone)	833.61	6,553.19
70301	2/28/2014	91101	15-00000-00-GM	HR Green	7,487.40	7,487.40
77389	10/4/2016	1	17-00000-01-GM	Peter Baker & Son - paid from 247	70,000.00	
77901	11/11/2016	2	17-00000-01-GM	Peter Baker & Son	500,000.00	570,000.00
GL	9/20/2016		17-00000-00-GM	HR Green - paid from 247-001-000-1001		
TOTALS:					1,810,339.94	\$1,810,339.94