



Illinois Department of Transportation

Division of Highways / District 7
400 West Wabash / Effingham, Illinois / 62401-2699
Telephone (217) 342-3951

July 20, 2017

AUDIT CORRESPONDENCE
2013 - 2016 Audit
City of Sullivan

Dear Sir/Madame:

Enclosed is a copy of the **Audit Report(s)** covering the receipt and disbursement of Motor Fuel Tax funds by your city for the period beginning **January 1, 2013, through December 31, 2016.**

This report should be presented to your Board at its first regular meeting after receipt of this letter and then filed as a permanent record in your office.

Very truly yours,

Jeffrey M. South, P.E.
Region Four Engineer

A handwritten signature in cursive script, appearing to read "S. Phillips".

Sherry A. Phillips, P.E.
Local Roads and Streets Engineer

CMB

Enclosure

Cc: City Clerk



Agency: CITY OF Sullivan	
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): 2013 - 2016
	Compliance Review Number: 63
	Date: June 15, 2017



Illinois Department of Transportation

Memorandum

TO: Sherry Phillips
FROM: Carly Boyer
SUBJECT: Compliance Review No. 63 for the City of Sullivan January 1, 2013 -
December 31, 2016
DATE: June 15, 2017

Message:

Submitted for your observation and approval.

Signed: _____

Carly Boyer
Reviewer

Reply:

The compliance review has been examined and is satisfactory for processing.

Signed: _____

S. Phillips

Date: _____

7-12-17



CITY OF Sullivan

Compliance Review No. 63

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 Sullivan for the period beginning Jan. 1, 2013 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.

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 against the minutes of the City maintained by the City Clerk and have found them to be in accordance therewith exceptions noted in the compliance review findings.



Reviewer

REVIEWED AND APPROVED BY

Date: 7.12.17



District Local Roads and Streets Engineer



CITY OF Sullivan

Compliance Report No. 63

Audit Period: Jan. 1, 2013 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

received as follows:

Interest 2016	234.24
Interest 2014	0.33

Total received:	\$234.57
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The 2012 Maintenance Expenditure Statement now on file agrees.

The 2014 Maintenance Expenditure Statement now in process agrees after revision.

The 2013, 2015, 2016 Maintenance Expenditure Statement now in process agrees.

SIGNED

Carly Boyer



Fund Balance and Bank Reconciliation

CITY OF Sullivan

Compliance Review Report No. 63

Compliance Reivew Period Jan. 1, 2013 - Dec. 31, 2016

Date: June 15, 2017

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants	
Balance Previous Compliance Review	252,851.18	64,807.80	317,658.98		
Allotments	438,877.61	0.00	438,877.61		
Total MFT Funds	691,728.79	64,807.80	756,536.59		
Approved Authorizations	(748,799.30)	748,799.30	0.00		
Other Receipts		56,592.24	56,592.24		
Total	(57,070.51)	870,199.34	813,128.83		
Disbursements		577,032.16	577,032.16		
Surplus (Credits)	292,931.14	(292,931.14)	0.00		
Unexpended Balance	235,860.63	236.04	236,096.67		
Bank Reconciliation					
Balance in Fund per Bank Certificate Dec. 31, 2016			236,096.67		
Deduct Outstanding Warrants					
Add Outstanding investments			0.00		
Additions					
Subtraction's					
Net Balance in Account Dec. 31, 2016			236,096.67		

Certified Correct

Carly Boyer

 Reviewer



CITY OF Sullivan

Compliance Review Report No. 63

Date of Purchase	Date of Maturity or Redemption	Purchase Cost	Value at Maturity or Redemption	Interest Earned	Outstanding Dec. 31 2016	Type of Investment
				587.22		First Mid Bank 2013
				209.44		First Mid Bank 2014
				193.14		First Mid Bank 2015
				234.24		First Mid Bank 2016
				1,224.04	0.00	

REMARKS: _____

FIRST MID-ILLINOIS BANK
200 SOUTH HAMILTON
SULLIVAN, IL 61951

001 00002 03
ACCOUNT: [REDACTED]

PAGE: 1
12/30/2016

TELEPHONE: 877-888-5629

CITY OF SULLIVAN
MOTOR FUEL TAX
2 W HARRISON ST
SULLIVAN IL 61951-1907

30-4
1
0

Effective March 20, 2017, funds from any deposit (cash or checks) made at automated teller machines (ATMs) we do not own or operate will not be available until the fifth business day after your deposit. This rule does not apply at ATMs that we own or operate that accept deposits. All ATMs that we own or operate are identified as our machines.

(54) MMDA Public ACCOUNT [REDACTED]

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			11/30/16	226,033.81
DEPOSIT		10,043.62	12/07/16	236,077.43
INTEREST		19.24	12/30/16	236,096.67
BALANCE THIS STATEMENT			12/30/16	236,096.67
TOTAL CREDITS (2)	10,062.86			
TOTAL DEBITS (0)	.00			

- - - - - I N T E R E S T - - - - -

AVERAGE LEDGER BALANCE:	234,068.70	INTEREST EARNED:	19.24
INTEREST PAID THIS PERIOD:	19.24	DAYS IN PERIOD:	30
INTEREST PAID 2016:	234.24	ANNUAL PERCENTAGE YIELD EARNED:	.10%
INTEREST RATE:	.1000%		

- END OF STATEMENT -

CITY OF Sullivan

Compliance Review Period: January 1, 2013 - December 31, 2016

Compliance Review Report No. 63

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
12-00000-00-GM	59,566.92				59,566.92		59,566.92	0.00		0.00
13-00000-00-GM		329,100.00			329,100.00	277,386.28	51,713.72	0.00		277,386.28
14-00000-00-GM		202,457.80			202,457.80	135,497.37	66,958.96	1.47		135,497.37
15-00000-00-GM		111,066.50			111,066.50	90,012.87	21,053.63	0.00		90,012.87
16-00000-00-GM		106,175.00			106,175.00	74,135.64	32,039.36	0.00		74,135.64
					0.00			0.00		0.00
					0.00			0.00		0.00
Interest					0.00			0.00		0.00
2012	4,251.08				4,251.08		4,251.08	0.00		0.00
2013	587.22				587.22		587.22	0.00		0.00
2014	209.44				209.44		209.11	0.33		0.00
2015	193.14				193.14		193.14	0.00		0.00
2016				234.24	234.24			234.24		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
2014 IJN				18,786.00	18,786.00		18,786.00	0.00		0.00
2014 IJN				18,786.00	18,786.00		18,786.00	0.00		0.00
					0.00			0.00		0.00
2015 Capital				18,786.00	18,786.00		18,786.00	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		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			0.00		0.00
					0.00			0.00		0.00
TOTALS	64,807.80	748,799.30	0.00	56,592.24	870,199.34	577,032.16	292,931.14	236.04	0.00	577,032.16



**Illinois Department
of Transportation**

Auditor
**Municipal Maintenance
Expenditure Statement**

Section Number: 12 - 00000 - 00 - GM

Municipality: SULLIVAN

I hereby certify that the maintenance operations shown below were completed in accordance with the items of work listed on the Municipal Estimate of Maintenance Costs, Form BLR 14231 approved on 01/09/2012, and revised or supplemental Municipal Estimate of Maintenance Costs, Form BLR 14231, approved on 9/10/12, and that the expenditure of motor fuel tax funds, for that work, during the period from January 2012 thru December 2012 is as shown and that receipted bills are on file and available for audit.

Maintenance Operation Costs

Maintenance Operation Completed (For details see approved BLR 14231)	Group (I, II, III, IV)	For Group I, II, or III			Totals
		Labor	Materials	Equipment	
1) SEAL COAT BIT MATL CRS-2	III		86,483.25		\$86,483.25
2) CA-16(rock)	III		17,243.96		\$17,243.96
3) CA-16 (h&w&s)			11,033.00		\$11,033.00
4) ROAD TILLING (16787 s.y)	III		31,055.95		\$31,055.95
5) SALT STORAGE			4,620.00		\$4,620.00
6) ICE CONTROL(rock salt)	II		1,674.48		\$1,674.48
7) CONCRETE PATCH	II		3,042.39		\$3,042.39
8) BIT. PATCHING	II		3,618.00	3504.24	\$3,618.00
9) CRACK SEALING			17,913.40	171665.00	\$17,913.40
<i>news paper ad</i>					216.96
Total Maintenance Cost:					176,539.23
Less Other Contributions and/or Refunds:					103.20
Net Cost of Maintenance:					\$176,684.43
Net Cost of Engineering:					1

	Maintenance	Engineering
1. Total Motor Fuel Tax Funds authorized	236,002.95 - 226,252.95	0.00
2. Net cost to date	176,539.23 176,684.43	0.00
3. Unexpended balance	59,463.72 49,568.52	59,566.92
4. Outstanding bills		0.00 0
5. Credit to unobligated balance (line 3 or line 3 minus line 4)	59,463.72 49,568.52	59,566.92

Remarks: _____

Submitted: 11/15/2012
Date

Approved: 7-11-13
Date

By: Travis W. Hughes
Municipal Official
STREET SUPT.
Title

Roger L. Orshel
Regional Engineer

Submit Four (4) Copies to Regional Engineer

