



Illinois Department of Transportation

Office of Highways Project Implementation / Region 3 / District 4
401 Main Street / Peoria, Illinois 61602-1111

March 25, 2021

Ms. Morgan R. Cadwalader, City Clerk
City of East Peoria
401 West Washington Street
East Peoria, Illinois 61611

Dear Ms. Cadwalader:

Enclosed is a copy of "Documentation" Review #69 covering the receipt and disbursement of Motor Fuel Tax funds by the City for the period beginning January 1, 2019, and ending December 31, 2020.

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 at the first regular meeting after the receipt of this letter and then filed as a permanent record in your office.

This report is a documentation review conducted by the Illinois Department of Transportation's (IDOT) Bureau of 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 the IDOT's District 4 Local Roads and Streets Field Engineer, Mr. Simon Alwan, at (309) 671-3694.

Sincerely,

A handwritten signature in black ink, appearing to read "Kensil A. Garnett".

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

SJA/DLB/jjs

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Attachment

cc: File



Agency: CITY OF East Peoria	
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): 2019 - 2020
	Documentation Review Number: 69
	Date: March 22, 2021



CITY OF East Peoria

Documentation Review No. 69

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 East Peoria for the period beginning Jan. 1, 2019 and ending Dec. 31, 2020, 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.

Reviewer

REVIEWED AND APPROVED BY

Date: 03.23.2021

~~District Local Roads and Streets Engineer~~



CITY OF East Peoria

Documentation Report No. 69

Audit Period: Jan. 1, 2019 to Dec. 31, 2020

Purpose of Documentation Review: To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2020

The other receipts to the Motor Fuel Tax Fund were	\$720,001.18	received as follows:
Interest 2020	5,906.56	
Reimbursement		
Temp Loan	200,000.00	
Rebuild Illinois	514,094.62	
Total received:	\$720,001.18	

The 2019 GM and 2020 GM Maintenance expenditure statements were on file at time of review.

SIGNED _____



Fund Balance and Bank Reconciliation

CITY OF East Peoria

Documentation Review Report No. 69

Documentation Reivew Period Jan. 1, 2019 - Dec. 31, 2020

Date: March 22, 2021

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants		
Balance Previous Documentation Review	(69,524.79)	322,104.50	252,579.71			
Allotments	1,592,495.91	0.00	1,592,495.91			
Total MFT Funds	1,522,971.12	322,104.50	1,845,075.62			
Approved Authorizations	(1,446,454.76)	1,446,454.76	0.00			
Other Receipts		720,001.18	720,001.18			
Total	76,516.36	2,488,560.44	2,565,076.80			
Disbursements		1,481,313.34	1,481,313.34			
Surplus (Credits)	744,728.04	(744,728.04)	0.00			
Unexpended Balance	821,244.40	262,519.06	1,083,763.46			
Bank Reconciliation						
Balance in Fund per Bank Certificate Dec. 31, 2020			1,083,495.67			
Deduct Outstanding Warrants						
Add Outstanding investments			267.79			
Additions						
Subtraction's						
Net Balance in Account Dec. 31, 2020			1,083,763.46			

Certified Correct

Reviewer



Investment Schedule
Motor Fuel Tax Funds

CITY OF East Peoria

Documentation Review Report No. 69

Date of Purchase	Date of Maturity or Redemption	Purchase Cost	Value at Maturity or Redemption	Interest Earned	Outstanding Dec. 31 2020	Type of Investment
				3,422.52	267.79	Illinois Funds
				3,422.52	267.79	

REMARKS: _____



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

CITY OF East Peoria

Documentation Review Period: January 1, 2019 - December 31, 2020

Documentation Review Report No. 69

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
17-00000-00-GM	(45,872.78)	45,872.78			0.00			0.00	423,033.34	423,033.34
ENG					0.00			0.00	25,522.57	25,522.57
18-00000-00-GM	76,422.46				76,422.46		76,422.46	0.00	584,398.24	584,398.24
ENG	18,383.84				18,383.84	14,030.48	4,353.36	0.00	15,795.46	29,825.94
19-00000-00-GM	245,000.00	486,387.12			731,387.12	744,940.52		(13,553.40)		744,940.52
ENG		40,612.88			40,612.88	40,433.76	179.12	(0.00)		40,433.76
20-00000-00-GM		807,318.66			807,318.66	377,585.00	110,910.36	318,823.30		377,585.00
ENG		66,263.32			66,263.32	31,580.83	6,079.93	28,602.56		31,580.83
CONSTRUCTION					0.00			0.00		0.00
07-00149-00-BR	19,419.04				19,419.04		19,419.04	0.00	30,711.93	30,711.93
ENG					0.00			0.00		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
REBUILD ILL					0.00			0.00		0.00
FY2020				514,094.62	514,094.62		514,094.62	0.00		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
INTERTEST					0.00			0.00		0.00
2016	661.43				661.43		661.43	0.00		0.00
2017	2,032.20				2,032.20		2,032.20	0.00		0.00
2018	6,058.31				6,058.31		6,058.31	0.00		0.00
2019				4,517.21	4,517.21		4,517.21	0.00		0.00
2020				1,389.35	1,389.35			1,389.35		0.00
					0.00			0.00		0.00
TEMP LOAN				200,000.00	200,000.00	200,000.00		0.00		200,000.00
					0.00			0.00		0.00
ERRONEOUS					0.00	72,742.75		(72,742.75)		72,742.75
					0.00			0.00		0.00
					0.00			0.00		0.00
					0.00			0.00		0.00
TOTALS	322,104.50	1,446,454.76	0.00	720,001.18	2,488,560.44	1,481,313.34	744,728.04	262,519.06	1,079,461.54	2,560,774.88

reimb 2021

credit 2021

reimb 2021



**Morton
Community
Bank**
Member FDIC
PO Box 104, Morton, IL 61550

RETURN SERVICE REQUESTED

CITY OF EAST PEORIA
MOTOR FUEL TAX FUND
401 W WASHINGTON ST
EAST PEORIA IL 61611-2420

Statement Ending 12/31/2020

CITY OF EAST PEORIA

Page 1 of 2

Customer Number:

At Your Service

Local Office	Fondulac Bank Fondulac Plaza
Local Phone	(309) 698-8300
Local Address	2400 E Washington St East Peoria IL 61611
Customer Service	(309) 266-5337
Online Banking	hometownbanks.com

Summary of Accounts

On February 1, 2021, we are making a change to an account related fee. All checking and savings accounts are currently subject to an "Inactive Fee" of \$10 per month when there is no customer-initiated activity for 13 months (checking accounts) or 36 months (savings accounts). We have renamed the "Inactive Fee" to "Dormant Fee". This \$10 monthly Dormant Fee will only be charged if there is no customer-initiated account activity for 18 months with both types of accounts. The Dormant Fee is in addition to any other account related service charges.

If you have any questions regarding this change, please call 309-266-5337 or stop at any of our locations to discuss with your Hometown Banker. As always, we thank you for your business and look forward to working together in 'amazing' ways in the future!

Account Type	Account Number	Ending Balance
SNOW PUBLIC FNDS		\$1,083,495.67

SNOW PUBLIC FNDS -

Account Summary

Date	Description	Amount
12/01/2020	Beginning Balance	\$1,003,452.62
	2 Credit(s) This Period	\$80,043.05
	0 Debit(s) This Period	\$0.00
12/31/2020	Ending Balance	\$1,083,495.67

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.05%
Interest Days	31
Interest Earned	\$43.05
Interest Paid This Period	\$43.05
Interest Paid Year-to-Date	\$1,075.52
Interest Withheld Year-to-Date	\$0.00

Electronic Credits

Date	Description	Amount
12/28/2020	Wire Transfer	ILLINOIS FUND
		\$80,000.00

Other Credits

Date	Description	Amount
12/31/2020	INTEREST	\$43.05

Daily Balances

Date	Amount	Date	Amount
12/28/2020	\$1,083,452.62	12/31/2020	\$1,083,495.67



for the period of: December 1, 2020 - December 31, 2020



Investor Services: (800) 947-8479



Internet: www.illinoisfunds.com

CITY OF EAST PEORIA
MOTOR FUEL TAX FUND
401 W WASHINGTON ST
EAST PEORIA IL 61611-2496

Portfolio at-a-Glance

Portfolio Value Beginning 12/01/2020	\$5,501.17
+ Purchases	\$74,762.21
- Withdrawals	\$80,000.00
Portfolio Value Ending 12/31/2020	\$267.79

Portfolio Summary

Account Number	Fund Name	Shares	Share Price	Market Value on 12/31/2020	% of Account Holdings
CITY OF EAST PEORIA MOTOR FUEL TAX FUND	Illinois LGIP	267.790	\$1.00	\$267.79	100.0%

Account Transactions

Account Number	Trade Date	Transaction Description	Dollar Amount	Share Price	Shares this Transaction	Total Shares Owned
Illinois		Beginning Balance as of 12/01/2020	\$5,501.17	\$1.00		5,501.170
	12/07/20	SHARES PURCHASED - WIRE	\$43,519.31	\$1.00	43,519.310	49,020.480
	12/07/20	SHARES PURCHASED - WIRE	\$31,242.90	\$1.00	31,242.900	80,263.380
	12/28/20	SAME DAY WIRE REDEMPTION	-\$80,000.00	\$1.00	-80,000.000	263.380
	12/31/20	INCOME REINVEST	\$4.41	\$1.00	4.410	267.790
		Ending Balance as of 12/31/2020	\$267.79	\$1.00		267.790
Distributions:	Dividends	Cap Gains				
	REINVEST	REINVEST				

MFT Agency Transaction List

Agency Name : East Peoria	County : Tazewell	Agency Type : Municipality	District : 4		
Beginning Unobligated Balance as of 12/31/2018	(\$69,524.79)	Average MFT Allotment	\$45,872.18		
Unobligated Balance as of 12/30/2020	\$821,244.40	Average TRF Allotment	\$30,722.73		
Total MFT and TRF Allotment	\$1,592,495.91	Total Authorizations	\$1,446,454.76	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$514,094.62	Total Credits	\$230,633.42	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
12/31/2018	Motor Fuel Tax Fund				\$50,828.35	(\$18,696.44)	
1/29/2019	Credit	Maint. Engineer	18-00000-00-GM	per MES	\$4,353.36	(\$14,343.08)	C
1/29/2019	Credit	Maintenance	18-00000-00-GM	per MES	\$17,711.46	\$3,368.38	C
1/31/2019	Motor Fuel Tax Fund				\$50,772.31	\$54,140.69	
2/6/2019	Authorization	Maintenance	17-00000-00-GM	per review	\$45,872.78	\$8,267.91	C
2/6/2019	Credit	Interest		2016	\$661.43	\$8,929.34	
2/6/2019	Credit	Interest		2017	\$2,032.20	\$10,961.54	
2/6/2019	Credit	Engineering	07-00149-00-BR	per Review	\$19,419.04	\$30,380.58	C
2/28/2019	Motor Fuel Tax Fund				\$46,177.72	\$76,558.30	
3/6/2019	Authorization	Maint. Engineer	19-00000-00-GM	per supplemental est of cost	\$40,612.88	\$35,945.42	C
3/6/2019	Credit	Interest		2018 Interest	\$6,058.31	\$42,003.73	
3/31/2019	Motor Fuel Tax Fund				\$44,160.15	\$86,163.88	
4/30/2019	Motor Fuel Tax Fund				\$51,799.31	\$137,963.19	
5/28/2019	Authorization	Maintenance	19-00000-00-GM	per Acceptance	\$98,775.00	\$39,188.19	C
5/28/2019	Authorization	Maintenance	19-00000-00-GM	per Acceptance	\$168,870.89	(\$129,682.70)	C
5/28/2019	Authorization	Maintenance	19-00000-00-GM	contract	\$209,385.76	(\$339,068.46)	C
5/31/2019	Motor Fuel Tax Fund				\$47,470.84	(\$291,597.62)	
6/17/2019	Authorization	Maintenance	19-00000-00-GM	per acceptance	\$9,355.47	(\$300,953.09)	C
6/30/2019	Motor Fuel Tax Fund				\$43,275.99	(\$257,677.10)	
7/31/2019	Motor Fuel Tax Fund				\$54,092.55	(\$203,584.55)	

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Filter Criteria: District=4,County=Tazewell,Agency=East Peoria,AgencyType=Municipality,FromDate=12/31/2018,ToDate=12/30/2020,TransactionType=ALL,Category=All

Agency Name : East Peoria

County : Tazewell

Agency Type : Municipality

District : 4

Beginning Unobligated Balance as of 12/31/2018	(\$69,524.79)	Average MFT Allotment	\$45,872.18		
Unobligated Balance as of 12/30/2020	\$821,244.40	Average TRF Allotment	\$30,722.73		
Total MFT and TRF Allotment	\$1,592,495.91	Total Authorizations	\$1,446,454.76	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$514,094.62	Total Credits	\$230,633.42	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
8/31/2019	MFT Transportation Renewal Fund				\$34,871.39	(\$168,713.16)	
8/31/2019	Motor Fuel Tax Fund				\$42,949.53	(\$125,763.63)	
9/30/2019	MFT Transportation Renewal Fund				\$35,131.62	(\$90,632.01)	
9/30/2019	Motor Fuel Tax Fund				\$49,397.86	(\$41,234.15)	
10/31/2019	MFT Transportation Renewal Fund				\$31,602.62	(\$9,631.53)	
10/31/2019	Motor Fuel Tax Fund				\$45,958.21	\$36,326.68	
11/30/2019	MFT Transportation Renewal Fund				\$34,784.18	\$71,110.86	
11/30/2019	Motor Fuel Tax Fund				\$52,552.12	\$123,662.98	
12/31/2019	MFT Transportation Renewal Fund				\$33,088.74	\$156,751.72	
12/31/2019	Motor Fuel Tax Fund				\$69,638.59	\$226,390.31	
1/14/2020	Credit	Maint. Engineer	19-00000-00-GM	per MES	\$179.12	\$226,569.43	C
1/31/2020	MFT Transportation Renewal Fund				\$32,020.28	\$258,589.71	
1/31/2020	Motor Fuel Tax Fund				\$40,772.80	\$299,362.51	
2/29/2020	MFT Transportation Renewal Fund				\$31,357.17	\$330,719.68	
2/29/2020	Motor Fuel Tax Fund				\$40,653.44	\$371,373.12	
3/2/2020	Credit	Interest		2019 per review	\$4,517.21	\$375,890.33	
3/2/2020	Credit	Maintenance	18-00000-00-GM	per review	\$58,711.00	\$434,601.33	C
3/6/2020	Authorization	Maint. Engineer	20-00000-00-GM	per est	\$66,263.32	\$368,338.01	C
3/31/2020	MFT Transportation Renewal Fund				\$29,467.38	\$397,805.39	
3/31/2020	Motor Fuel Tax Fund				\$45,079.92	\$442,885.31	
4/30/2020	MFT Transportation Renewal Fund				\$27,836.34	\$470,721.65	
4/30/2020	Motor Fuel Tax Fund				\$41,570.96	\$512,292.61	

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Filter Criteria: District=4,County=Tazewell,Agency=East Peoria,AgencyType=Municipality,FromDate=12/31/2018,ToDate=12/30/2020,TransactionType=ALL,Category=All

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Agency Name : East Peoria

County : Tazewell

Agency Type : Municipality

District : 4

Beginning Unobligated Balance as of
12/31/2018

(\$69,524.79)

Average MFT Allotment

\$45,872.18

Unobligated Balance as of 12/30/2020

\$821,244.40

Average TRF Allotment

\$30,722.73

Total MFT and TRF Allotment

\$1,592,495.91

Total Authorizations

\$1,446,454.76

Paid to State Debts

\$0.00

Total Supplemental Allotments

\$514,094.62

Total Credits

\$230,633.42

Paid to State Credits

\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
5/8/2020	Supplemental Allotment			FY2020 Rebuild Illinois Installment #1	\$257,047.31	\$769,339.92	
5/31/2020	MFT Transportation Renewal Fund				\$22,322.70	\$791,662.62	
5/31/2020	Motor Fuel Tax Fund				\$32,632.60	\$824,295.22	
6/30/2020	MFT Transportation Renewal Fund				\$24,211.13	\$848,506.35	
6/30/2020	Motor Fuel Tax Fund				\$32,330.13	\$880,836.48	
7/24/2020	Supplemental Allotment			FY2021 Rebuild Illinois Bond Grant Installment #2	\$257,047.31	\$1,137,883.79	
7/31/2020	MFT Transportation Renewal Fund				\$28,954.93	\$1,166,838.72	
7/31/2020	Motor Fuel Tax Fund				\$40,236.07	\$1,207,074.79	
8/12/2020	Authorization	Maintenance	20-00000-00-GM	per acceptance	\$83,280.31	\$1,123,794.48	C
8/12/2020	Authorization	Maintenance	20-00000-00-GM	per acceptance	\$98,325.00	\$1,025,469.48	C
8/12/2020	Authorization	Maintenance	20-00000-00-GM	per acceptance	\$282,500.60	\$742,968.88	C
8/12/2020	Authorization	Maintenance	20-00000-00-GM	per contract	\$343,212.75	\$399,756.13	C
8/12/2020	Credit	Maint. Engineer	20-00000-00-GM	per rev est	\$38.65	\$399,794.78	C
8/31/2020	MFT Transportation Renewal Fund				\$32,892.24	\$432,687.02	
8/31/2020	Motor Fuel Tax Fund				\$47,847.04	\$480,534.06	
9/30/2020	MFT Transportation Renewal Fund				\$31,447.93	\$511,981.99	
9/30/2020	Motor Fuel Tax Fund				\$43,548.26	\$555,530.25	
10/31/2020	MFT Transportation Renewal Fund				\$30,332.12	\$585,862.37	
10/31/2020	Motor Fuel Tax Fund				\$43,668.18	\$629,530.55	
11/30/2020	MFT Transportation Renewal Fund				\$31,242.90	\$660,773.45	
11/30/2020	Motor Fuel Tax Fund				\$43,519.31	\$704,292.76	

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Filter Criteria: District=4,County=Tazewell,Agency=East Peoria,AgencyType=Municipality,FromDate=12/31/2018,ToDate=12/30/2020,TransactionType=ALL,Category=All

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Agency Name : East Peoria		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2018		(\$69,524.79)		Average MFT Allotment		\$45,872.18	
Unobligated Balance as of 12/30/2020		\$821,244.40		Average TRF Allotment		\$30,722.73	
Total MFT and TRF Allotment		\$1,592,495.91	Total Authorizations	\$1,446,454.76	Paid to State Debits		\$0.00
Total Supplemental Allotments		\$514,094.62	Total Credits	\$230,633.42	Paid to State Credits		\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
12/29/2020	Credit	Maint. Engineer	20-00000-00-GM	per mes	\$6,041.28	\$710,334.04	C
12/29/2020	Credit	Maintenance	20-00000-00-GM	per mes	\$110,910.36	\$821,244.40	C

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Pay Or Transfer

Internal

Your transfer has been created successfully. Your reference number is

Template

Open transfer

From Account

CHECKING General Fund

To Account

CHECKING Motor Fuel Tax

Date

Jan 20, 2021

Amount

\$56,682.75

Description

MFT - 2019 - RA Cullinan

Pay Or Transfer

Internal

Your transfer has been created successfully. Your reference number is

Template

Open transfer

From Account

CHECKING General Fund

To Account

CHECKING Motor Fuel Tax

Date

Mar 22, 2021

Amount

\$13,553.40

Description

19GM Adjust.

Pay Or Transfer

Internal

Your transfer has been created successfully. Your reference number is

Template

Open transfer

From Account

CHECKING General Fund

To Account

CHECKING Motor Fuel Tax

Date

Mar 22, 2021

Amount

\$16,060.00

Description

MFT - Adjust.