

COPY



# Illinois Department of Transportation

Division of Highways / Region 2 / District 2  
819 Depot Avenue / Dixon, Illinois / 61021-3500  
Telephone 815/284-2271

February 25, 2011

Mr. Bruce McKinney  
City Clerk  
420 N. 6<sup>th</sup> Street  
Rochelle, Illinois 61068


Dear Mr. McKinney:

Enclosed is a copy of Audit Report No. 66 covering the receipt and disbursement of Motor Fuel Tax Funds by your city for the period beginning January 1, 2008 and ending December 31, 2009.

**PLEASE REFER TO PAGE BLR 7402 OF THE AUDIT FOR THE AUDITOR'S COMMENTS.**

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

Sincerely,



Eric S. Therkildsen, P.E.  
Acting Deputy Director of Highways,  
Region Two Engineer

Encl.

c: Sam Tesreau, City Engineer  
Christine Frye, Finance Director  
City Manager

# Audit

Agency City of Rochelle	
Audit 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	Audit Year 2008 - 2009
	Audit Number 66
	Date February 24, 2011

Clerk, District Engineer, City Engineer, Finance Director, City Manager

ILLINOIS DEPARTMENT  
OF TRANSPORTATION

AUDITOR'S CERTIFICATE

CITY OF ROCHELLE

Audit Report Number: 66

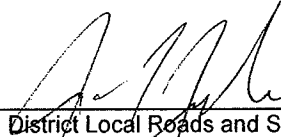
We hereby certify that we have audited the books and records in so far as they pertain to the receipt and disbursement of MOTOR FUEL TAX FUNDS of the CITY OF ROCHELLE for the period beginning Jan. 1, 2008 and ending Dec. 31, 2009, and that the entries for receipts in these books and records are true and correct and are in agreement with the records maintained by the Department of Transportation and that entries for disbursements are supported by canceled warrants or checks with exceptions noted in the audit findings.

We further certify that we have verified entries in the claim registers with the claims and cancelled warrants, that we have examined and checked the records of the City Clerk and City Treasurer, and have found them to be in compliance with exceptions noted in the audit findings.



Auditor

REVIEWED AND APPROVED BY



District Local Roads and Streets Engineer

Date: December 31 2010

BLR 7401

Audit Period: Jan. 1, 2008 - Dec. 31, 2009

ILLINOIS DEPARTMENT  
OF TRANSPORTATION

AUDITOR'S COMMENTS

CITY OF ROCHELLE

Audit Report No.

66

Audit Period: Jan. 1, 2008 - Dec. 31, 2009

**Purpose of Audit : To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2009.**

99-00085-00-WR needs a Final Report, Construction = \$139,547.70.  
The Auditor completed this form for the City to sign & return to IDOT.

01-00090-00-PW needs a Final Report, Construction = \$43,172.53, Engineering = \$19,000.94.  
The Auditor completed this form for the City to sign & return to IDOT.

02-00091-00-SW needs a Final Report, Construction = \$22,500.00.  
The Auditor completed this form for the City to sign & return to IDOT.

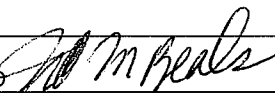
02-00093-00-FP needs a Final Report, Construction = \$237,903.68, Engineering = \$68,661.45.  
The Auditor completed this form for the City to sign & return to IDOT.

**A follow up letter will be mailed to the City Engineer for the above requested forms. These forms need to be completed and returned to IDOT no later than May 1 2011.**

The Auditor wishes to thank Ms. Chris Frye and Mr. Samuel Tesreau, P.E. for their outstanding courtesy and assistance extended during the Audit.

BLR 7402 (Rev.1-90)

SIGNED



Auditor



ILLINOIS DEPARTMENT  
OF TRANSPORTATION

CITY OF ROCHELLE

SUMMARY OF MOTOR FUEL TAX FUND TRANSACTIONS  
BY SECTIONS AND CATEGORIES

AUDIT REPORT NO. 66

Audit Period: Jan. 1, 2008 - Dec. 31, 2009

Date: December 31 2010

SECTION	Balance Prev. Audit	Total Amount Authorized	Adjustments	Other Receipts	Total Funds Available	Total Dis- bursements	Credit to Unobligated Balance	Obligated Unexpended Balance	Prev. Accumu- lated Dis- bursements	Total Accumu- lated Dis- bursements
<b>MAINTENANCE</b>	0.00				0.00			0.00	0.00	0.00
07-00000-00-GM MTN	299,497.93				299,497.93	319,260.92		(19,762.99)	0.00	319,260.92
ENG	0.00				0.00	45.00		(45.00)	0.00	45.00
08-00000-00-GM MTN	0.00	572,706.36			572,706.36	757,238.04		(184,531.68)	0.00	757,238.04
ENG					0.00	143.10		(143.10)		143.10
09-00000-00-GM MTN					0.00	146,242.00		(146,242.00)		146,242.00
ENG					0.00	187.00		(187.00)		187.00
	0.00				0.00			0.00	0.00	0.00
<b>INTEREST EARNED</b>	0.00				0.00			0.00	0.00	0.00
06-00000-00-AC	27,813.27				27,813.27	27,813.27		0.00	0.00	27,813.27
07-00000-00-AC	39,848.96				39,848.96	39,848.96		0.00	0.00	39,848.96
08-00000-00-AC				20,031.54	20,031.54	20,031.54		0.00	0.00	20,031.54
09-00000-00-AC				15,539.39	15,539.39	15,539.39		0.00	0.00	15,539.39
	0.00				0.00			0.00	0.00	0.00
<b>High Growth Allotment</b>	0.00				0.00			0.00	0.00	0.00
09-00000-03-AC	0.00			4,691.00	4,691.00	4,691.00		0.00	0.00	4,691.00
10-00000-03-AC	0.00			4,515.00	4,515.00	4,515.00		0.00	0.00	4,515.00
	0.00				0.00			0.00	0.00	0.00
<b>Auditor's Adjustment</b>	0.00				0.00			0.00	0.00	0.00
09-00000-03-AA	0.00		(138,638.19)		(138,638.19)			(138,638.19)	0.00	(138,638.19)
	0.00				0.00			0.00	0.00	0.00
<b>BLR 7406</b>	(369,977.90)	896,115.02	0.00	2,053,074.96	2,588,212.08	2,052,758.56	76,868.23	458,585.29		
	0.00	0.00		0.00		0.00	0.00	0.00		

REMARKS:

LOCAL AGENCY MOTOR FUEL TAX AUDIT REPORT

DISTRICT 02 COUNTY 141  
AGENCY TYPE 3 AGENCY NAME ROCHELLE

TRANS. DATE	TRANS. TYPE	TRANS. NUMBER	SECTION NUMBER	CATEGORY	ALLOTMENT	AUTHORIZATION	CREDIT	PAY TO STATE	UNOBLIGATED BALANCE
12-31-08	ALLOTMENT								
01-20-09	AUTH	090120353	020009100SW	CONT CONS	\$ 22,889.09	\$ 22,500.00			\$ 1,109,994.58
01-20-09	AUTH	090120354	050009600FP	CONT CONS		\$ 147,256.62			\$ 1,132,883.67
01-20-09	AUTH	090120355	010009000PW	ENGINEERING		\$ 34,990.59			\$ 1,110,383.67
01-20-09	AUTH	090120356	020009300FP	ENGINEERING		\$ 68,661.45			\$ 963,127.05
01-20-09	AUTH	090120357	050009600FP	ENGINEERING		\$ 50,000.00			\$ 928,136.46
01-20-09	CREDIT	090120359	060000000AC	INTEREST			\$ 27,813.27		\$ 859,475.01
01-20-09	CREDIT	090120360	070000000AC	INTEREST			\$ 39,848.96		\$ 809,475.01
01-31-09	ALLOTMENT				\$ 22,563.08				\$ 837,288.28
02-28-09	ALLOTMENT				\$ 21,978.42				\$ 877,137.24
03-31-09	ALLOTMENT				\$ 20,203.58				\$ 899,700.32
04-30-09	ALLOTMENT				\$ 18,818.89				\$ 921,678.74
05-31-09	ALLOTMENT				\$ 25,702.84				\$ 941,882.32
06-30-09	ALLOTMENT				\$ 13,673.77				\$ 960,701.21
07-31-09	ALLOTMENT				\$ 22,687.00				\$ 986,404.05
08-31-09	ALLOTMENT				\$ 19,061.32				\$ 1,000,077.82
09-30-09	ALLOTMENT				\$ 15,625.00				\$ 1,022,764.82
10-27-09	CREDIT	091027908	100000003AC	OTHER CAT			\$ 4,515.00		\$ 1,041,826.14
10-31-09	ALLOTMENT				\$ 15,878.09				\$ 1,057,451.14
11-30-09	ALLOTMENT				\$ 25,772.85				\$ 1,077,966.14
TOTALS					\$ 244,853.93	\$ 323,408.66	\$ 72,177.23	\$ .00	\$ 1,103,617.08

~~General Fund~~  
MOTOR FUEL

Report Criteria:

Account Acct No (2 Characters) = 17

Actual Amounts

Account No	Title	Debit	Credit
17-00-11600	FNB CD Investment	.00	
17-00-12130	Misc Accounts Receivable	.00	
17-00-12161	A/R From Other Governments	44,521.73	
17-00-12400	Interest & Dividend Receivable	.00	
<del>17-00-16100</del>	<del>Allocated Cash</del>	<del>1,501,971.93</del>	
<del>17-00-16700</del>	<del>IP/F Investment Account</del>	<del>60,230.44</del>	
17-00-21100	Accounts Payable		.00
17-00-23300	Accounts Payable Allocation		.00
17-00-23800	Payroll Payable Allocation		.00
17-00-29100	Fund Balance (Reserved)		2,411,931.90 -
17-00-34300	Motor Fuel Tax Allotment		161,734.76 -
17-00-37900	Other Revenues		.00
17-00-38100	Interest Income		9,128.94 -
17-00-39900	Interfund Transfer		.00
17-00-51400-000	Maintenance Street	.00	
17-00-53200-000	Engineering Expense	.00	
17-00-54900-000	Other Professional Services	.00	
17-00-59600-000	Permits	.00	
17-00-61400-000	Supplies Streets	.00	
17-00-65100-000	Office Supplies	.00	
17-00-99900-000	Interfund Operating Transfer	.00	
17-00-99910-000	Transfer Capital Fund - JD RD	644,642.50	
17-00-99920-000	Transfer Capital Fund - Tr Pit	.00	
17-00-99936-000	Transfer Capital Fund - SE Qua	185,000.00	
17-00-99937-000	Transfer Capital Fund - Pavemt	.00	
17-00-99938-000	Transfer Capital Fund - Misc S	.00	
17-00-99939-000	Transfer Capital Fund - Linc H	.00	
17-00-99940-000	Transfer Capital Fund - Pavemt	.00	
17-00-99941-000	Transfer Capital Fund - Pavemt	.00	
17-00-99942-000	Transfer Cap Fund - Misc Sts	146,429.00	
17-00-99943-000	Transfer Cap Fund - Parking	.00	
17-00-99944-000	Transfer Cap Fund - Pvmt Rehab	.00	
17-00-99945-000	Transfer Cap Fund - Rt 38	.00	
17-00-99946-000	Transfer Cap Fund - Misc Sts	.00	
17-00-99947-000	Transfer Cap Fund - Prkg Rehab	.00	
17-00-99948-000	Transfer Cap Fund - St Rehab	.00	
MOTOR FUEL Sub-Totals:		2,582,795.60	2,582,795.60 -
Net Loss:		805,207.80	
Grand Totals:		2,582,795.60	2,582,795.60 -
Net Loss:		805,207.80	