



# Illinois Department of Transportation

Division of Highways/Region One / District One  
201 West Center Court/Schaumburg, Illinois 60196-1096

LOCAL ROADS AND STREETS  
Motor Fuel Tax – Audit Report  
Village of Barrington Hills  
Cook County

March 21, 2013

**VIA CERTIFIED MAIL**

Ms. Dolores Trandel  
Deputy Village Clerk  
Village of Barrington Hills  
112 Algonquin Road  
Barrington Hills, IL 60010

Dear Ms. Trandel:

Enclosed is a copy of Audit Report No. 43 covering the receipt and disbursement of Motor Fuel Tax (MFT) Funds by the Village for the period beginning January 1, 2012 and ending December 31, 2012.

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

Very truly yours,

John Fortmann, P.E.  
Acting Deputy Director of Highways,  
Region One Engineer

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

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

Enclosure

cc: Rosemary N. Ryba, Village Treasurer w/encl.



Agency: VILLAGE OF BARRINGTON HILLS	
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(s): 2012
	Audit Number: 43
	Date: March 11, 2013



**Auditor's Certificate**

**VILLAGE OF BARRINGTON HILLS**

Audit Report No. 43

We hereby certify that we have audited 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 BARRINGTON HILLS for the period beginning Jan. 1, 2012 and ending Dec. 31, 2012, 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 audit 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 Village Clerk and Village Treasurer and have compared the expenditures listed in the warrant registers of those offices against the minutes of the Village maintained by the Village Clerk and have found them to be in accordance therewith exceptions noted in the audit findings.

  
\_\_\_\_\_  
Auditor

REVIEWED AND APPROVED BY

  
\_\_\_\_\_  
District Local Roads and Streets Engineer

Date: March 11, 2013



**Auditor's Comments**

**VILLAGE OF BARRINGTON HILLS**

Audit Report No. 43

Audit Period: Jan. 1, 2012 to Dec. 31, 2012

**Purpose of Audit:** To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2012

The other receipts to the Motor Fuel Tax Fund were \$154.73 received as follows:

Interest 154.73

Total received: \$154.73

SIGNED

*Alexandra Kosik*



Fund Balance and Bank Reconciliation

VILLAGE OF BARRINGTON HILLS

Audit Report No. 43

Audit Period Jan. 1, 2012 - Dec. 31, 2012

Date: March 11, 2013

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants		
Balance Previous Audit	192,011.07	74.52	192,085.59			
Allotments	119,850.68	0.00	119,850.68			
Total MFT Funds	311,861.75	74.52	311,936.27			
Approved Authorizations	(180,000.00)	180,000.00	0.00			
Other Receipts		154.73	154.73			
Total	131,861.75	180,229.25	312,091.00			
Disbursements		250,000.00	250,000.00			
Surplus (Credits)	0.00	0.00	0.00			
Unexpended Balance	131,861.75	(69,770.75)	62,091.00			
<b>Bank Reconciliation</b>						
Balance in Fund per Bank Certificate Dec. 31, 2012			62,091.00			
Deduct Outstanding Warrants						
Add Outstanding investments			0.00			
Additions						
Subtraction's						
Net Balance in Account Dec. 31, 2012			62,091.00			

Certified Correct

Almazuela Kosc  
Auditor

**VILLAGE OF BARRINGTON HILLS**

Audit Report No. 43

Date of Purchase	Date of Maturity or Redemption	Purchase Cost	Value at Maturity or Redemption	Interest Earned	Outstanding Dec. 31 2012	Type of Investment
				\$154.73		IL FUNDS
				154.73	0.00	

REMARKS: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_





# Illinois Department of Transportation

Division of Highways/Region One / District One  
201 West Center Court/Schaumburg, Illinois 60196-1096

## LOCAL ROADS AND STREETS

Motor Fuel Tax – Audit Report and Project Review  
Village of Barrington Hills  
Cook County

March 21, 2013

**VIA CERTIFIED MAIL**

Ms. Dolores Trandel  
Deputy Village Clerk  
Village of Barrington Hills  
112 Algonquin Road  
Barrington Hills, IL 60010

Dear Ms. Trandel:

Our office has reviewed the Village's Motor Fuel Tax (MFT) Audit Report and Project Status, and noted discrepancies in the MFT Account.

We intend to work with the Village to resolve this matter. Therefore, we have prepared the enclosed summary indicating the action required by the Village to address the discrepancies.

Please review the summary and provide the requested information to our office by May 22, 2013 so that approval of Future MFT Projects is not jeopardized.

If you have any questions or need additional information, please contact Diana Anderson at (847) 705-4796 or via email at [Diana.Anderson@illinois.gov](mailto:Diana.Anderson@illinois.gov).

Very truly yours,

John Fortmann, P.E.  
Acting Deputy Director of Highways,  
Region One Engineer

A handwritten signature in black ink, appearing to read 'C. Holt'.

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

Enclosures

cc: Rosemary N. Ryba, Village Treasurer w/encl.



# Village of Barrington Hills – MFT Audit & Project Review (3/22/2013)

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## **\*\*Please Note the following\*\***

- The Bureau of Local Roads and Streets has prepared some of the forms requested in this Audit Review. These forms were prepared with the intention to assist the Village, to the best of our ability, in accordance with our records. If the Village disagrees with the prepared forms, please correct before submitting to our office with the Village's signature. After reviewing the corrections, our records may need to be adjusted.

## **Construction Projects**

Please advise **status** of the below referenced construction projects and as the construction projects progress, please forward Final Village Share Invoices and the Final Report.

- ± **Section 12-00020-00-BR / C-91-083-13**
- ± **Section 12-00021-00-RS**

## **Section 06-00016-00-DR**

- The Village has disbursed \$ 52,937.53 for construction from their MFT account for the subject section.
  - In order to close out this section number the Village is required to submit the following form:
    - **Material Certification Letter** (see previous letter dated 11/24/2009 attached)  
– 1 copy required.

# Village of Barrington Hills – MFT Audit & Project Review (3/22/2013)

## **Section 12-00022-00-RS**

- The Village has disbursed \$ 250,000.00 for maintenance from their MFT account for the subject section.
  - In order to close out this section number the Village is required to submit the following forms:
    - **(BLR 09150)** Request for Expenditure/Authorization of Motor Fuel Tax Funds – LR&S has prepared this form for the Village's signature - 1 copy required.
    - **(BLR 13210)** Request for Approval for Change in Plans – 3 copies of each required.
    - **Material Certification Letter** (see sample letter attached) – 1 copy required.
    - **(BLR 13230)** Engineer's Final Payment Estimate – 4 copies required.
    - **(BLR 13510)** Final Report – 5 copies required.
    - **Letter of Acceptance** (see sample letter attached) – 1 copy required *on Village's letterhead.*

## **Maintenance Programs**

## **Section 09-00000-00-GM**

- The Village has disbursed \$ 20,000.00 for maintenance from their MFT account for the subject section.
  - In order to close out this section number the Village is required to submit the following form:
    - **(BLR 14310)** Municipal Maintenance Expenditure Statement – LR&S has prepared this form for the Village's signature - 4 copies required.



# Illinois Department of Transportation

Division of Highways / Region 1 / District 1  
201 West Center Court / Schaumburg, Illinois / 60196-1096  
Telephone 847/705-4000

## LOCAL ROADS AND STREETS

Motor Fuel Tax – Material Inspection Deficiencies  
Village of Barrington Hills  
Section No.: 06-00016-00-DR  
Cook County

November 24, 2009

Ms. Karen Selman  
Village Clerk  
Village of Barrington Hills  
112 Algonquin Road  
Barrington Hills, IL 60010

## SECOND REQUEST

Dear Ms. Selman:

Our office was previously notified by the Bureau of Materials that the requested documentation for the material deficiencies previously sent to the Village for the above-referenced section has not been provided.

Therefore, prior to our approval of the Engineer's Final Payment Estimate a sealed Material Certification Letter must be submitted to our office stating that all materials incorporated in this project have been inspected, and all quantities have been documented in accordance with the rules and regulations of the Department. A sample letter is enclosed.

Please submit the Certification Letter as soon as possible to enable our office to close this project.

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,

Diane M. O'Keefe, P.E.  
Deputy Director of Highways,  
Region One Engineer

A handwritten signature in black ink, appearing to read 'CHolt'.

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

Enclosure

cc: Gewalt Hamilton Associates, Inc. w/encl.  
S:\Gen\Wp2\Agrmts & Related Corr\Barrington Hills\06-00016-00-DR\Material Certification Letter Request (2nd Request)-Barrington Hills-Variou-06-00016-00-DR.docx

**Sample  
Material Certification Letter**

Please provide the following with this letter:

- Include that this is a Material Certification Letter
- Include the local agency's name
- Include the section number
- Include the local agency's county

Date

Mr. Christopher J. Holt, P.E.  
Bureau Chief of Local Roads and Streets  
Illinois Department of Transportation  
201 West Center Court, 3<sup>rd</sup> Floor  
Schaumburg, Illinois 60196-1096

Attn: \_\_\_\_\_  
Field Engineer

Dear Mr. Holt:

The undersigned certifies the following:

In accordance with the laws of the State of Illinois and the detailed requirements of the Plans and Specifications for the above-referenced project section, the work as represented by the quantities completed to date as shown on the Final Payment Estimate have been constructed to the extent described.

This letter further certifies that all materials used have been satisfactorily inspected and all quantities documented in accordance with the rules and regulations of the Illinois Department of Transportation.

Very truly yours,

\_\_\_\_\_  
Authorizing Name and Signature

\_\_\_\_\_  
Title



**Request for Expenditure/Authorization  
of Motor Fuel Tax Funds**

<b>For District Use Only</b>	
Transaction Number	_____
Date	_____
Checked by	_____

Municipality Barrington Hills

County Cook

Rd. District 1

Section 12-00022-00-RS

I hereby request authorization to expend Motor Fuel Tax Funds as indicated below.

Purpose	Amount
Contract Construction.....	70,000.00
Day Labor Construction .....	_____
Right-of-Way (Itemized On Reverse Side).....	_____
Engineering .....	_____
Maintenance Engineering .....	_____
Engineering Investigations .....	_____
Other Category .....	_____
Obligation Retirement.....	_____
Maintenance.....	_____
Co. Eng./Supt. Salary & Expenses (Period from _____ to _____ )	_____
IMRF or Social Security.....	_____
Interest _____	_____
_____	_____
_____	_____
<b>Total</b>	<b>\$ 70,000.00</b>

Comments Per Audit Review.

Date \_\_\_\_\_ , \_\_\_\_\_

Signed by \_\_\_\_\_

\_\_\_\_\_

Title of Official

<b>Approved</b>
_____
Date
<b>Department of Transportation</b>
_____
Regional Engineer

**Sample  
Material Certification Letter**

Please provide the following with this letter:

- Include that this is a Material Certification Letter
- Include the local agency's name
- Include the section number
- Include the local agency's county

Date

Mr. Christopher J. Holt, P.E.  
Bureau Chief of Local Roads and Streets  
Illinois Department of Transportation  
201 West Center Court, 3<sup>rd</sup> Floor  
Schaumburg, Illinois 60196-1096

Attn: \_\_\_\_\_  
Field Engineer

Dear Mr. Holt:

The undersigned certifies the following:

In accordance with the laws of the State of Illinois and the detailed requirements of the Plans and Specifications for the above-referenced project section, the work as represented by the quantities completed to date as shown on the Final Payment Estimate have been constructed to the extent described.

This letter further certifies that all materials used have been satisfactorily inspected and all quantities documented in accordance with the rules and regulations of the Illinois Department of Transportation.

Very truly yours,

\_\_\_\_\_  
Authorizing Name and Signature

\_\_\_\_\_  
Title

Section Number: 09-00000-00-GM

Municipality: Village of Barrington Hills

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 Jan. 1, 2009, and revised or supplemental Municipal Estimate of Maintenance Costs, Form BLR 14231, approved on n/a, and that the expenditure of motor fuel tax funds, for that work, during the period from January 1, 2008 thru December 31, 2009 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	
Maintenance Contract 09-00000-00-GM -	1				\$39,900.00
Total Maintenance Cost:					\$39,900.00
Less Other Contributions and/or Refunds:					\$19,900.00
Net Cost of Maintenance:					\$20,000.00
Net Cost of Engineering:					
Less Other Contributions and/or Refunds:					

	Maintenance	Engineering
1. Total Motor Fuel Tax Funds authorized	\$20,000.00	
2. Net cost to date	\$20,000.00	
3. Unexpended balance		
4. Outstanding bills		
5. Credit to unobligated balance (line 3 or line 3 minus line 4)	\$0	\$0
6.		

Remarks: \_\_\_\_\_

Submitted: \_\_\_\_\_ Date \_\_\_\_\_ Approved: \_\_\_\_\_ Date \_\_\_\_\_

By: \_\_\_\_\_ Title \_\_\_\_\_ Regional Engineer \_\_\_\_\_

**Sample  
Letter of Acceptance**

Please include the following with this letter:

- Include that this is a Letter of Acceptance
- Include the local agency's name
- Include the section number
- Include the local agency's county

Date

Mr. Christopher J. Holt, P.E.  
Bureau Chief of Local Roads and Streets  
Illinois Department of Transportation  
201 West Center Court, 3<sup>rd</sup> Floor  
Schaumburg, Illinois 60196-1096

Attn: \_\_\_\_\_

Field Engineer

Dear Mr. Holt:

The work under this Contract for the above-referenced section was inspected and found to be in compliance with the Approved Plans and Specifications. Therefore, the referenced section is acceptable as far as we are concerned.

Very truly yours,

\_\_\_\_\_  
Print Name and Sign

\_\_\_\_\_  
Title