



To: The Village President and Board of Trustees

From: Chris Dopkins, P.E., Village Engineer

Re: IDOT Motor Fuel Tax Fund 10 Year Audit Results

Date: April 15, 2026

The Illinois Department of Transportation (IDOT) periodically conducts audits of each and every Township, Municipal, and County MFT accounts. When I first started practicing some 30 years ago, the audits would occur every two to three years, but now the frequency has decreased to about every 10 years due to lower staffing levels at the State level. I'll touch on this more at the meeting, but as a very high-level overview of how MFT dollars are spent – at the beginning of the year we develop an opinion of cost for all MFT related items and pass a resolution that “appropriates” MFT dollars through IDOT. At the end of the year, we submit a Municipal Expenditure Statement (MES) which represents the actual expenditure. IDOT then audits the expenditures to ensure that they are MFT eligible, and that the overall expenditure amounts match. IDOT recently conducted an audit of the Village’s Motor Fuel Tax (MFT) funds between 2012 and 2022. All in all, the audit results are good in my opinion, most of the adjustments that IDOT is recommending are very minor. For the purposes of brevity, I'll address the more major items by year in this memo and will discuss a bit more in-depth at the 4/22 meeting, but we recommend that the Village adopt IDOT’s findings:

2012: IDOT actually completed an audit of the Village’s 2012 expenditures and found that \$17,492.58 of MFT was spent for water main purposes, which is generally not allowed. McMahon had just started its tenure with the Village at that time so unfortunately, we don’t have much in our files, and the Village’s files were destroyed by flooding. Neither IDOT nor the Village could find proof that the Village’s MFT fund was reimbursed, so IDOT is now requiring the Village to reimburse its MFT in the amount of \$17,492.58, and we recommend the same.

2014: IDOT’s review of the MFT dollars expended was approximately \$16,000 less than the Village reported. Further, we had prepared a supplemental resolution appropriating \$20,000 in MFT dollars which somehow did not make its way to the Department.

2018: Here again, we had prepared a supplemental resolution appropriating \$20,000 in MFT dollars which somehow did not make its way to the Department.

2019: It appears that the Village had ordered materials (presumably road salt) and paid for the salt w/ MFT dollars. The MES needs to be updated to reflect the salt purchase.

2020: It appears that a couple of engineering invoices were charged to the MFT account, so the MES needs to be updated accordingly.

2021: It appears that the Village had ordered materials (presumably road salt) and paid for the salt w/ MFT dollars. The MES needs to be updated to reflect the salt purchase.

2022: The MES was executed by the Village, but we do not have a copy that was signed by the Department.

The attached resolution will authorize the appropriate Village Officials to execute the supplemental resolutions and Municipal Expenditure Statements. It also directs Staff to make the transfers noted above. I look forward to discussing this item with the Board and in the meantime please do not hesitate to contact me at 636-9590 with any questions. Thank you.



RESOLUTION 2026-19

A RESOLUTION OF THE VILLAGE OF POPLAR GROVE RESOLVING TO ADOPT IDOT'S MFT AUDIT FOR YEARS 2012-2022 AND AUTHORIZING SIGNATURES ON SUPPLEMENTAL RESOLUTIONS AND EXPENDITURE STATEMENTS

WHEREAS, the Illinois Department of Transportation ("IDOT") has recently conducted an audit of the Village of Poplar Grove's ("Village") MFT accounts; and

WHEREAS, IDOT has identified a number of discrepancies that require rectification; and

WHEREAS, the Village agrees with IDOT's findings and desires to make the necessary transfers, submit the supplemental Municipal Expenditure Statements ("MES") and provide the necessary supplemental resolutions necessary to align its records with IDOT's findings; and

WHEREAS, the Village has determined that it is in the best interest of its citizens to complete the work as herein described above.

NOW THEREFORE BE IT RESOLVED, by the President and Board of Trustees of the Village of Poplar Grove, Boone County, Illinois that by the adoption of this Resolution:

1. The above recitals are incorporated herein and made part hereof.
2. Village Staff and the Village Treasurer are hereby directed to transfer the sum of \$21,998.70 into the Village's MFT Account, and provide evidence of the transfer to Mr. Kevin Klenz @ kevin.klenz@illinois.gov.
3. The Village President, Village Clerk and Director of Public Works are hereby authorized to execute the following documents that were prepared by IDOT: 2014 Supplemental Resolution for Maintenance Under the Illinois Highway Code, 2014 Original MES, 2018 Supplemental Resolution for Maintenance Under the Illinois Highway Code, 2018 Original MES, 2019 Supplemental MES, 2020, 2021 and 2022 Revised MES's.
4. Copies of the aforementioned documents are attached to and made part of this resolution.
5. The Village Clerk of Poplar Grove shall attest the same after the signature of the Village President.

Adopted this 22nd day of April, 2026.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2026

AS FOLLOWS:

VOTING "AYE": _____

VOTING "NAY": _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2026

VILLAGE PRESIDENT

ATTEST:

VILLAGE CLERK



District	County	Resolution Number	Resolution Type	Section Number
2	Boone		Supplemental	14-00000-00-GM

BE IT RESOLVED, by the _____ **Board** _____ of the _____ **Village** _____ of
Governing Body Type Local Public Agency Type

_____ **Poplar Grove** _____ Illinois that there is hereby appropriated the sum of Twenty Thousand
Name of Local Public Agency

And No/100 _____ Dollars (\$20,000.00)

of Motor Fuel Tax funds for the purpose of maintaining streets and highways under the applicable provisions of Illinois Highway Code from

01/01/14 to 12/31/14
Beginning Date Ending Date

BE IT FURTHER RESOLVED, that only those operations as listed and described on the approved Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

BE IT FURTHER RESOLVED, that _____ **Village** _____ of _____ **Poplar Grove** _____
Local Public Agency Type Name of Local Public Agency

shall submit within three months after the end of the maintenance period as stated above, to the Department of Transportation, on forms available from the Department, a certified statement showing expenditures and the balances remaining in the funds authorized for expenditure by the Department under this appropriation, and

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I _____ **Village** _____ Clerk in and for said _____ **Village** _____
Name of Clerk Local Public Agency Type Local Public Agency Type

of _____ **Poplar Grove** _____ in the State of Illinois, and keeper of the records and files thereof, as
Name of Local Public Agency

provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the

_____ **Board** _____ of _____ **Poplar Grove** _____ at a meeting held on _____
Governing Body Type Name of Local Public Agency Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this _____ day of _____
Day Month, Year

(SEAL, if required by the LPA)

Clerk Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation



Local Public Agency General Maintenance

Submittal Type

Maintenance Expenditure Statement

District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	14-00000-00-GM	01/01/14	12/31/14

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Contract	Maint					\$271,294.23	\$271,294.23	
Total Cost							\$271,294.23	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$0.00
Engineering Inspection Fee	
Material Testing Costs	
Advertising Costs	
Bridge Inspection Costs	
Maintenance Engineering Total	\$0.00

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$271,294.23	\$0.00
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$271,294.23	\$0.00
Motor Fuel Tax Portion	\$271,294.23	\$0.00
Motor Fuel Tax Authorized	\$0.00	
Surplus/Deficit	(\$271,294.23)	\$0.00
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Original**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	14-00000-00-GM	01/01/14	12/31/14

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By

Entry Date



District	County	Resolution Number	Resolution Type	Section Number
2	Boone		Supplemental	18-00000-00-GM

BE IT RESOLVED, by the _____ **Board** _____ of the _____ **Village** _____ of
Governing Body Type Local Public Agency Type
 _____ **Poplar Grove** _____ Illinois that there is hereby appropriated the sum of Twenty Thousand
Name of Local Public Agency

And No/100 _____ Dollars (\$20,000.00)

of Motor Fuel Tax funds for the purpose of maintaining streets and highways under the applicable provisions of Illinois Highway Code from

01/01/18 to 12/31/18
Beginning Date Ending Date

BE IT FURTHER RESOLVED, that only those operations as listed and described on the approved Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

BE IT FURTHER RESOLVED, that _____ **Village** _____ of _____ **Poplar Grove** _____
Local Public Agency Type Name of Local Public Agency

shall submit within three months after the end of the maintenance period as stated above, to the Department of Transportation, on forms available from the Department, a certified statement showing expenditures and the balances remaining in the funds authorized for expenditure by the Department under this appropriation, and

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I _____ **Village** _____ Clerk in and for said _____ **Village** _____
Name of Clerk Local Public Agency Type Local Public Agency Type
 of _____ **Poplar Grove** _____ in the State of Illinois, and keeper of the records and files thereof, as
Name of Local Public Agency

provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the

_____ **Board** _____ of _____ **Poplar Grove** _____ at a meeting held on _____
Governing Body Type Name of Local Public Agency Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this _____ day of _____
Day Month, Year

(SEAL, if required by the LPA)

Clerk Signature & Date

APPROVED

Regional Engineer Signature & Date
 Department of Transportation



Submittal Type

Maintenance Expenditure Statement

District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	18-00000-00-GM	01/01/18	12/31/18

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/Contracts (Non Bid)	Materials/Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Contract	Maint					\$252,224.85	\$252,224.85	
Stripping	Maint			\$907.20			\$907.20	
Total Cost							\$253,132.05	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$8,590.23
Engineering Inspection Fee	\$5,413.82
Material Testing Costs	\$1,425.00
Advertising Costs	\$220.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$15,649.05

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$253,132.05	\$15,649.05
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$253,132.05	\$15,649.05
Motor Fuel Tax Portion	\$253,132.05	\$15,649.05
Motor Fuel Tax Authorized	\$245,440.00	\$14,560.00
Surplus/Deficit	(\$7,692.05)	(\$1,089.05)
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Original**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	18-00000-00-GM	01/01/18	12/31/18

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

		<input type="checkbox"/>
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WMFT Entry By Entry Date

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Local Public Agency General Maintenance

Submittal Type **Supplemental**

Maintenance Expenditure Statement

District **2** Estimate of Cost For **Municipality**

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	19-00000-00-GM	01/01/19	12/31/19

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Materials	Maint			\$7,329.61			\$7,329.61	
Total Cost							\$7,329.61	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$0.00
Engineering Inspection Fee	
Material Testing Costs	
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$0.00

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$7,329.61	\$0.00
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$7,329.61	\$0.00
Motor Fuel Tax Portion	\$7,329.61	
Motor Fuel Tax Authorized	\$0.00	
Surplus/Deficit	(\$7,329.61)	
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Prepared By IDOT

Maintenance Expenditure Statement

Submittal Type **Supplemental**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	19-00000-00-GM	01/01/19	12/31/19

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By

Entry Date



Local Public Agency General Maintenance

Submittal Type
 District Estimate of Cost For

Maintenance Expenditure Statement

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	20-00000-00-GM	01/01/20	12/31/20

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Stripping	Maint			\$1,059.72			\$1,059.72	
Contract	Maint					\$175,302.00	\$175,302.00	
Total Cost							\$176,361.72	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$8,765.10
Engineering Inspection Fee	\$7,843.61
Material Testing Costs	\$765.00
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$17,373.71

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$176,361.72	\$17,373.71
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$176,361.72	\$17,373.71
Motor Fuel Tax Portion	\$176,361.72	\$17,373.71
Motor Fuel Tax Authorized	\$175,302.00	\$20,518.48
Surplus/Deficit	(\$1,059.72)	\$3,144.77
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Revised**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	20-00000-00-GM	01/01/20	12/31/20

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By

Entry Date



Local Public Agency General Maintenance

Submittal Type
 District Estimate of Cost For

Maintenance Expenditure Statement

Local Public Agency	County	Section Number	Maintenance Period	
Village of Poplar Grove	Boone	21-00000-00-GM	Beginning	Ending
			01/01/21	12/31/21

Maintenance Items								
Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Materials	Maint			\$2,439.89			\$2,439.89	
Contract	Maint					\$183,352.46	\$183,352.46	
Total Cost							\$185,792.35	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$8,538.65
Engineering Inspection Fee	\$9,660.34
Material Testing Costs	
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$18,198.99

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$185,792.35	\$18,198.99
Contributions, Refunds, Paid with Other Funds	\$4,506.12	\$2,945.24
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$181,286.23	\$15,253.75
Motor Fuel Tax Portion	\$181,286.23	\$15,253.75
Motor Fuel Tax Authorized	\$178,846.35	\$15,253.75
Surplus/Deficit	(\$2,439.88)	\$0.00
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Revised**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	21-00000-00-GM	01/01/21	12/31/21

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By Entry Date



Local Public Agency General Maintenance

Submittal Type Revised

Maintenance Expenditure Statement

District 2 Estimate of Cost For Municipality

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	22-00000-00-GM	01/01/22	12/31/22

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/Contracts (Non Bid)	Materials/Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Contract	Maint					\$199,552.74	\$199,552.74	
Total Cost							\$199,552.74	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$10,589.10
Engineering Inspection Fee	\$9,437.12
Material Testing Costs	\$715.00
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$20,741.22

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$199,552.74	\$20,741.22
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$199,552.74	\$20,741.22
Motor Fuel Tax Portion	\$199,552.74	\$20,741.22
Motor Fuel Tax Authorized	\$124,370.88	\$19,461.02
Surplus/Deficit	(\$75,181.86)	(\$1,280.20)
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Prepared By IDOT

Maintenance Expenditure Statement

Submittal Type **Revised**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	22-00000-00-GM	01/01/22	12/31/22

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By Entry Date



Illinois Department of Transportation

Office of Quality Compliance & Review
2300 South Dirksen Parkway / Springfield, Illinois 62764

June 3, 2014

Martha Suhr, Village Clerk
Village of Poplar Grove
PO Box 1
Poplar Grove, IL 61065

Dear Ms. Suhr:

Enclosed is a DRAFT of Audit Report No. 02-068, covering the receipt and disbursement of Motor Fuel Tax funds by your Village for the period beginning January 1, 2011 and ending December 31, 2012.

Please remit responses to the enclosed Findings within 15 business days and any questions to Roseanne Nance at DOT.OQCR.MFT.Audits@illinois.gov or (217)557-1762.

Sincerely,

A handwritten signature in blue ink that reads "WDW CPA CFE".

William D. Winberg, CPA, CFE
Chief, Financial Review & Investigation Section

WDW:RN:pk
Enclosure

cc: Local Agency
Maria Forrest, Village Treasurer
Jeff Strate, Supt of Streets
John Neitzel, Village President



Illinois Department of Transportation

Office of Quality Compliance & Review
2300 South Dirksen Parkway / Springfield, Illinois 62764

June 3, 2014

Ms. Martha Suhr, Village Clerk
Village of Poplar Grove
P.O. Box 1
Poplar Grove, IL 61065

Subject: Motor Fuel Tax Audit for 1/1/2011-12/31/2012
Audit Report No.: 02-068

Dear Ms. Suhr:

We have completed an audit of the motor fuel tax records of Poplar Grove for their Calendar year ended 12/31/2011 and 12/31/2012.

The objective of our audit was to provide reasonable assurance the Village used Motor Fuel Tax Funds in accordance with the Illinois Highway Code, 605 ILCS /5.

Auditors are required to exercise due professional care in performing audits. In doing so, the audit procedures were designed and the audit conducted to ensure that auditors were alert to the possibility of wrongdoing, errors and omissions, inefficiency, waste, ineffectiveness and conflict of interest. Auditors were also cognizant of conditions and activities where irregularities are most likely to occur.

The management of Poplar Grove is responsible for establishing and maintaining a system of internal accounting control. In fulfilling that responsibility, estimates and judgments made by management are required to assess the expected benefits and related costs of control procedures. Due to inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

The purpose of our audit was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Village's use of Motor Fuel Tax funds.

Our audit was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole and would not necessarily disclose all material weaknesses in the system; accordingly, we do not express an opinion on the system of internal accounting controls of Poplar Grove.

OPINION

Except as noted in the Finding section of this report, it is our opinion that the costs claimed are supported in accordance with State policies and contractual provisions. The details of these findings are discussed in this report.

If you have any questions, please contact me at 217-785-4593.

William D. Winberg, CPA, CFE
Chief, FRI Section

cc:
IDOT
Paul Loete, Deputy Director of Highways, Region 2 Engineer
Jason T. Nelson, District 2 Local Roads Engineer

Village of Poplar Grove
Maria Forrest, Village Treasurer
Jeff Strate, Supt of Streets
John Neitzel, Village President

Audit Findings, Recommendations and Agency Responses

Finding No.1: Ineligible disbursement

Our audit has determined that the Village made a disbursement of \$17,492.58 to N-Trak Group LLC in December 2012. The payment was for a water main improvement project. Water main improvements are not an eligible use of MFT funds per State law and the Bureau of Local Roads Manual Chapter 4-3b. This is an improper disbursement. The Village must reimburse the MFT Fund \$17,492.58.

We believe that the Village has a fault in its internal controls that allowed \$17,492.58 to be disbursed for an ineligible item. We believe that the Village was not aware that the expenditure was improper.

The Bureau of Local Roads Manual (BLRS) chapter 4-3b lists permissible uses of Motor Fuel Tax funds for Municipalities. Various statutes from the Illinois Highway Code describe MFT eligible expenditures. 605 ILCS 5/4 – 5/7.

Since the \$17,492.58 expenditure was improper, the Village must reimburse the MFT fund for said amount. The State Statutes and IDOT policies have not been properly followed.

Recommendation:

We recommend that the Village should reimburse the MFT Fund \$17,492.58, as soon as possible. The Village should also improve its internal controls to ensure that only MFT eligible expenditures are made from the MFT Fund. Finally, we recommend that the Village review the State Statutes described above and the Bureau of Local Roads Manual chapter references to insure that only MFT eligible items are paid with MFT Funds. The District Local Roads office will assist whenever the Village has a question about MFT eligibility. The Village must not allow improper expenditures of MFT funds in the future.

Responses from Responsible Officials:

(To be completed by the Auditee. Please indicate whether you agree or disagree with the finding and provide any corrective action you will take to ensure this finding is not repeated.)

Supporting financial information has not been subjected to audit procedures in accordance with Government Accountability Office's Government Auditing Standards, Therefore, no representation of accuracy is being made.

Audit Period: Jan. 1, 2011 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

\$49,866.77 received as follows:

Interest 2012	\$	457.59
Interest 2011	\$	587.18
High Growth Cities Allotment	\$	23,288.00
Illinois Jobs Now! Capital Bill	\$	<u>25,534.00</u>
Total received:	\$	49,866.77

Scope of the Audit

All allotments and supplemental payments, sent by IDOT were compared to the MFT ledger and/or bank account(s). All receipts were verified, unless stated otherwise in this report. All disbursements were tested with the results analyzed on a spreadsheet. All cancelled checks were chosen to be tested to verify MFT Funds were paid to the vendors. All disbursements were reviewed to determine MFT eligibility, per State Statutes, and IDOT policy. All project numbers (section) #'s listed on the "Summary of Motor Fuel Tax Fund Transactions By Section & Categories" page of the Audit were examined for proper appropriation, authorization & cost reporting. The Auditor verified that all finished projects, were supported by the required IDOT Forms, per the Bureau Of Local Roads Manual. All deficiencies are noted in this report as they have occurred, to be resolved by the Local Agency in the allotted time period. A reconciliation has been made between the calculated ending balance of the Audit with cash assets on hand in bank accounts and/or as accounted for on the MFT ledger. In the case of co-mingled Local Agency Funds in a single bank account, the Auditor only verified the MFT activity. Other Funds activity is not under the auditing authority of I.D.O.T., and is the complete responsibility of the Local Agency and its Auditors, that co-mingles MFT Funds with other Local Agency Funds.

The co-mingling of MFT Funds with other Local Agency Funds is strongly not recommended by the State MFT Auditor.

This Audit was performed as a "mail-in".

Financial controls are good.

Claim documentation is good.

Material Finding # 1: Ineligible disbursement

The Village made a disbursement of \$17,492.58 to N-Trak Group LLC in December 2012. The payment was for a water main improvement project. This is an ineligible disbursement. The Village must reimburse the MFT Fund \$17,492.58.

The Village has a fault in its internal controls that allowed \$17,492.58 to be disbursed for an ineligible item.

The Bureau of Local Roads Manual (BLRS) chapter 4-3b lists permissible uses of Motor Fuel Tax funds for Municipalities/

This has caused the MFT Fund to be short \$17,492.58. There is also a minor loss of interest to the Fund.

The Village should reimburse the MFT Fund \$17,492.58, as soon as possible. The Village should also improve its internal controls to ensure that only MFT eligible expenditures are made from the MFT Fund.

City's Response to Finding:

The following items require special attention and need to be completed by the Village by April 1 2014:

The 2008 Maintenance Program needs a Maintenance Expenditure Statement.
The Auditor completed one for the Village to sign and return to IDOT - Dixon.

The 2010 Maintenance Program needs a Maintenance Expenditure Statement.
The Auditor completed one for the Village to sign and return to IDOT - Dixon.

The 2011 Maintenance Program needs a Maintenance Expenditure Statement.
The Auditor completed one for the Village to sign and return to IDOT - Dixon.

Section # 09-0008-00-RP needs a Final Report.
The Auditor completed one for the Village to sign and return to IDOT - Dixon.

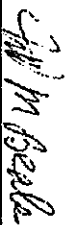
Section # 10-0009-00-MS needs a Final Report.
The Auditor completed one for the Village to sign and return to IDOT - Dixon.

A follow up letter will be mailed shortly after this Audit Report with the forms indicated above to Ms. Maria Forrest.

Some expenditures for the 2012 Maintenance Program have not been examined yet, because they are not within the scope of this Audit Report.

The Auditor wishes to thank Ms. Maria Forrest for the outstanding courtesy and assistance extended during the Audit.

SIGNED



Auditor



**Illinois Department
of Transportation**

Fund Balance and Bank Reconciliation

VILLAGE OF POPLAR GROVE

Audit Report No. 68

Audit Period Jan. 1, 2011 - Dec. 31, 2012

Date: June 13, 2013

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants	
Balance Previous Audit	349,074.62	(9,746.15)	339,328.47		
Allotments	218,653.83	0.00	218,653.83		
Total MFT Funds	567,728.45	(9,746.15)	557,982.30		
Approved Authorizations	(295,346.81)	295,346.81	0.00		
Other Receipts		49,866.77	49,866.77		
Total	272,381.64	335,467.43	607,849.07		
Disbursements		336,855.75	336,855.75		
Surplus (Credits)	51,987.73	(51,987.73)	0.00		
Unexpended Balance	324,369.37	(53,376.05)	270,993.32		
Bank Reconciliation					
Balance in Fund per Bank Certificate Dec. 31, 2012					
Deduct Outstanding Warrants					
Add Outstanding investments					
Additions					
Subtraction's					
Net Balance in Account Dec. 31, 2012					
		(81,478.49)			
		352,471.81			
			270,993.32		
			\$ -	\$ -	\$ -

Certified Correct

[Signature]

Auditor



VILLAGE OF POPLAR GROVE

Audit Period: January 1, 2011 - December 31, 2012

Audit Report No. 68

Section	Balance Prev. Audit	Total Amount Authorized	Adjustments	Other Receipts	Total Funds Available	Total Disbursements	Surplus to Unobligated Balance (Credits)	Unexpended Balance	Prev. Accumulated Disbursements	Total Accumulated Disbursements	OTHER FUNDS
MAINTENANCE					0.00			0.00		0.00	
08-00000-00-GM MTN	49,620.15				49,620.15			0.00	39,725.85	39,725.85	
ENG	0.00				0.00			0.00	0.00	0.00	
10-00000-00-GM MTN	(16,313.65)	120,961.30			104,647.65	33,251.13		71,396.52	16,313.65	49,564.78	
ENG	0.00				0.00			0.00	0.00	0.00	
11-00000-00-GM MTN					0.00	94,612.42		(94,612.42)	0.00	94,612.42	
ENG					0.00	926.38		(926.38)		926.38	
12-00000-00-GM MTN		174,385.51			174,385.51	181,538.95		(7,153.44)		181,538.95	
ENG					0.00	9,034.29		(9,034.29)		9,034.29	
CONSTRUCTION	0.00				0.00			0.00	0.00	0.00	
09-06000-00-RP CONST	0.00				0.00			0.00	0.00	0.00	
ENG	(24,168.38)				(24,168.38)			(24,168.38)	24,168.38	24,168.38	
10-00009-MS CONST	(19,900.00)				(19,900.00)			(19,900.00)	19,900.00	19,900.00	
ENG	(2,150.00)				(2,150.00)			(2,150.00)	2,150.00	2,150.00	
Ineligible Disbursement	0.00				0.00	17,492.58		(17,492.58)	0.00	17,492.58	
INTEREST	0.00				0.00			0.00	0.00	0.00	
2009	2,066.13				2,066.13		2,066.13	0.00	0.00	0.00	
2010	1,099.60				1,099.60		1,099.60	0.00	0.00	0.00	
2011				587.18	587.18			587.18	0.00	0.00	
2012	0.00			457.59	457.59			457.59	0.00	0.00	
ILLINOIS JOBS NOW!	0.00				0.00			0.00	0.00	0.00	
SUPPLEMENTAL	0.00				0.00			0.00	0.00	0.00	
ALLOTMENT	0.00				0.00			0.00	0.00	0.00	
FY 2012	0.00			12,767.00	12,767.00		12,767.00	0.00	0.00	0.00	
FY 2013	0.00			12,767.00	12,767.00		12,767.00	0.00	0.00	0.00	
High Growth City Allotment					0.00			0.00		0.00	
FY 2012				11,649.00	11,649.00		11,649.00	0.00	0.00	0.00	
FY 2013				11,639.00	11,639.00		11,639.00	0.00	0.00	0.00	
TOTALS	(9,746.16)	295,346.81	0.00	49,866.77	335,467.43	336,855.76	51,987.73	(53,376.05)	102,257.88	439,113.63	

COPY



Illinois Department of Transportation

Office of Highways Project Implementation / Region 2 / District 2
819 Depot Avenue / Dixon, Illinois 61021-3500

Municipality – Motor Fuel Tax (MFT) Funds
Documentation Review #69
Village of Poplar Grove

November 3, 2025

Ms. Karri Miller
Poplar Grove Village Clerk
200 N. Hill Street
Poplar Grove, Illinois 61065

Dear Ms. Miller:

Enclosed is a copy of the Documentation Review #69 covering the receipt and disbursement of Motor Fuel Tax Funds by the Village of Poplar Grove for the period beginning January 1, 2013, and ending December 23, 2023.

PLEASE REFER TO THE MEMORANDUM PAGE FOR SPECIFIC COMMENTS IN REGARD TO THIS DOCUMENTATION REVIEW.

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

If you have any questions regarding the above, please contact IDOT District 2 Local Roads and Streets Documentation Technician, Kevin Klenz, at (815) 284-5968.

Sincerely,

Trisha Thompson, P.E.
Region Two Engineer

A handwritten signature in blue ink, appearing to read 'Shawn Ortgiesen'.

By: Shawn Ortgiesen, P.E.
District Local Roads Engineer

Enclosure

c: Christopher Dopkins (McMahon)
File

COPIA



Illinois Department of Transportation

Memorandum

TO: Shawn Ortgiesen
FROM: Kevin Klenz
SUBJECT: Documentation Review No. 69 for the Village of Poplar Grove
January 1, 2013 - December 31, 2023
DATE: October 31, 2025

Message:

Interest to be credited for 2013-2023. All MFT related invoices were reviewed that were available. Due to the timespan of this review some invoices and bank statements were not available due to flooding. The village has been reminded that all items charged against the MFT fund need to be kept for review.

There was a \$17,492.58 error on audit #68 that needed to be refunded. I could not verify it was refunded to MFT fund do to records being destroyed \$4506.12 spent in error on village hall lot repair, needs to be reimbursed.

Prior approval has been granted for the time of this review. Paperwork will be submitted for 2014GM, 2018GM, 2019GM, 2020 GM, 2021GM & 2022GM.

Village needs to reimburse \$21,998.70 to MFT fund. Please send in proof that this transfer was completed by current bank statement with transaction or cancelled check.

Signed: _____

Reviewer

Reply:

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

Signed: _____

Date: _____

11/4/25



Agency: VILLAGE OF Poplar Grove	
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): 2013 - 2023
	Documentation Review Number: 69
	Date: October 31, 2025



Documentation Reviewer's Certificate

VILLAGE OF Poplar Grove

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 Village of Poplar Grove for the period beginning Jan. 1, 2013 and ending Dec. 31, 2023, 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 Village Clerk and Village Treasurer and have compared the expenditures listed in the warrant registers of those offices and if necessary against the minutes of the Village Board maintained by the Village Clerk and have found them to be in accordance therewith exceptions noted in the documentation review findings.

[Signature]
Reviewer

Date: 11/4/25

REVIEWED AND APPROVED BY

[Signature]
District Local Roads and Streets Engineer



Reviewer's Comments

VILLAGE OF Poplar Grove

Documentation Report No. 69

Audit Period: Jan. 1, 2013 to Dec. 31, 2023

Purpose of Documentation Review: To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2023

The other receipts to the Motor Fuel Tax Fund were \$673,014.40 received as follows:

Interest 2013-2023 :	48,713.98
ILJN, Cap. Bill	38,301.00
Rebuild Illinois	331,035.48
High Growth	131,533.12
Deposits	123,430.82
Total received:	\$673,014.40

SIGNED



Fund Balance and Bank Reconciliation

VILLAGE OF Poplar Grove

Documentation Review Report No. 69

Documentation Review Period Jan. 1, 2013 - Dec. 31, 2023

Date: October 31, 2025

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants
Balance Previous Documentation Review	324,369.37	(53,376.05)	270,993.32	
Allotments	1,710,296.77	0.00	1,710,296.77	
Total MFT Funds	2,034,666.14	(53,376.05)	1,981,290.09	
Approved Authorizations	(1,520,808.41)	1,520,808.41	0.00	
Other Receipts		673,014.40	673,014.40	
Total	513,857.73	2,140,446.76	2,654,304.49	
Disbursements		2,166,355.38	2,166,355.38	
Surplus (Credits)	700,107.51	(700,107.51)	0.00	
Unexpended Balance	1,213,965.24	(726,016.13)	487,949.11	
Bank Reconciliation				
Balance in Fund per Bank Certificate Dec. 31, 2023			367,966.47	
Deduct Outstanding Warrants				
Add Outstanding investments			119,982.64	
Additions				
Subtraction's				
Net Balance in Account Dec. 31, 2023			487,949.11	

KJ
 Certified Correct Reviewer



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

VILLAGE OF Poplar Grove

Documentation Review Period: January 1, 2013 - December 31, 2023

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
08-00000-00-GM		49,620.15				49,620.15		49,620.15	0.00	39,725.85	39,725.85
10-00000-00-GM		71,396.52				71,396.52		71,396.52	0.00	49,564.78	49,564.78
ENG						0.00			0.00		0.00
11-00000-00-GM		(94,612.42)	94,612.42			0.00			0.00	94,612.42	94,612.42
ENG		(926.38)	926.38			0.00			0.00	926.38	926.38
12-00000-00-GM		(7,153.44)	6,691.08			(462.36)			(462.36)	181,538.95	181,538.95
ENG		(9,034.29)				(9,034.29)			(9,034.29)	9,034.29	9,034.29
13-00000-00-GM			237,144.19			237,144.19	237,144.19		0.00		237,144.19
ENG			12,096.43			12,096.43	12,096.43		0.00		12,096.43
14-00000-00-GM						0.00	271,294.23		(271,294.23)		271,294.23
ENG						0.00			0.00		0.00
15-00000-00-GM						0.00			0.00		0.00
ENG						0.00			0.00		0.00
16-00000-00-GM						0.00			0.00		0.00
ENG						0.00			0.00		0.00
17-00000-00-GM						0.00			0.00		0.00
ENG						0.00			0.00		0.00
18-00000-00-GM			245,440.00			245,440.00	253,132.05		(7,692.05)		253,132.05
ENG			14,560.00			14,560.00	15,649.05		(1,089.05)		15,649.05
19-00000-00-GM			230,010.07			230,010.07	237,339.68		(7,329.61)		237,339.68
ENG			22,180.51			22,180.51	22,180.51		0.00		22,180.51
20-00000-00-GM			175,302.00			175,302.00	176,361.72		(1,059.72)		176,361.72
ENG			20,518.48			20,518.48	17,373.71		3,144.77		17,373.71
21-00000-00-GM			178,846.35			178,846.35	181,286.23		(2,439.88)		181,286.23
ENG			15,253.75			15,253.75	15,253.75		0.00		15,253.75
22-00000-00-GM			201,547.35			201,547.35	199,552.74	77,176.47	(75,181.86)		199,552.74
ENG			19,461.02			19,461.02	20,741.22		(1,280.20)		20,741.22
23-00000-00-GM						0.00	457,343.04		(457,343.04)		457,343.04
ENG						0.00	45,100.71		(45,100.71)		45,100.71
TOTALS		9,290.14	1,474,590.03	0.00	0.00	1,483,880.17	2,161,849.26	198,193.14	(876,162.23)	375,402.67	2,537,251.93



Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

VILLAGE OF Poplar Grove

Documentation Review Period: January 1, 2013 - December 31, 2023

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
REBUILD IL						0.00			0.00		0.00
RBI #1					55,172.58	55,172.58		55,172.58	0.00		0.00
RBI #2					55,172.58	55,172.58		55,172.58	0.00		0.00
RBI #3					55,172.58	55,172.58		55,172.58	0.00		0.00
RBI #4					55,172.58	55,172.58		55,172.58	0.00		0.00
RBI #5					55,172.58	55,172.58		55,172.58	0.00		0.00
RBI #6					55,172.58	55,172.58		55,172.58	0.00		0.00
INTEREST						0.00			0.00		0.00
2011		587.18				587.18		587.18	0.00		0.00
2012		457.59				457.59		457.59	0.00		0.00
2013					180.96	180.96			180.96		0.00
2014					9,260.00	9,260.00			9,260.00		0.00
2015					361.00	361.00			361.00		0.00
2016					184.13	184.13			184.13		0.00
2017					454.79	454.79			454.79		0.00
2018					589.72	589.72			589.72		0.00
2019					3,481.93	3,481.93			3,481.93		0.00
2020					1,134.82	1,134.82			1,134.82		0.00
2021					730.33	730.33			730.33		0.00
2022					5,033.15	5,033.15			5,033.15		0.00
2023					27,303.15	27,303.15			27,303.15		0.00
						0.00			0.00		0.00
						0.00			0.00		0.00
2021 UNELIGIBLE						0.00	4,506.12		(4,506.12)		4,506.12
						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		1,044.77	0.00	0.00	379,749.46	380,794.23	4,506.12	332,080.25	44,207.86	0.00	4,506.12

2011

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #901019

BEGINNING BALANCE: 87,901.43
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 87,901.43

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
		10-00000-00-GM					33,251.13				54,650.30
		11-00000-00-GM					94,612.42				(39,962.12)
		ENG					926.38				(40,888.50)
											(40,888.50)
											(40,888.50)
TOTALS:											
				0.00	0.00	0.00	128,789.93	0.00	0.00	0.00	(40,888.50)

2012

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 360,773.50
 OUTSTANDING CHECKS: 360,773.50
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE:

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN				10,565.14							371,338.64
FEB				10,159.30							381,497.94
MAR			HIGH GROWTH FY2012			11,649.00					393,146.94
APR				10,353.98							403,500.92
MAY				10,071.06							413,571.98
JUN				9,751.60							423,323.58
JUL				10,862.57							434,186.15
AUG				9,150.16							443,336.31
SEP				10,692.74							454,029.05
OCT				10,717.47							464,746.52
NOV				9,306.25							474,052.77
DEC			ILJN FY2013	10,179.41		12,767.00					484,232.18
											496,999.18
											507,851.05
			HIGH GROWTH FY2013			11,639.00					519,490.05
					457.59						519,947.64
			XFER TO COMINGLED ACCT				167,475.83				352,471.81
											352,471.81
											352,471.81
TOTALS:				122,661.55	457.59	36,055.00	167,475.83	0.00	0.00	0.00	352,471.81

2012

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #901019

BEGINNING BALANCE: (40,888.50)
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: (40,888.50)

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
		12-00000-00-GM					181,538.95				(222,427.45)
		ENG					9,034.29				(231,461.74)
		ERROR					17,492.58				(248,954.32)
			XFER FROM MM			167,475.83					(81,478.49)
											(81,478.49)
											(81,478.49)
TOTALS:											
				0.00	0.00	167,475.83	208,065.82	0.00	0.00	0.00	(81,478.49)

2013

VILLAGE OF POPLAR GROVE
POPLAR GROVE STATE BANK
MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 352,471.81
OUTSTANDING CHECKS:
DEPOSITS IN TRANSIT
ADJUSTED BALANCE: 352,471.81

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
											352,471.81
		Bank Records Destroyed By Flooding									352,471.81
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,471.81
TOTALS:											352,471.81

2014

VILLAGE OF POPLAR GROVE
POPLAR GROVE STATE BANK
MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 352,471.81
OUTSTANDING CHECKS:
DEPOSITS IN TRANSIT
ADJUSTED BALANCE: 352,471.81

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
											352,471.81
											0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,471.81
TOTALS:											

2014

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #901019

BEGINNING BALANCE: (184,616.55)
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: (184,616.55)

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN				12,569.31							(172,047.24)
FEB		Bank Records Destroyed By Flooding		11,076.06							(160,971.18)
MAR				10,200.92							(150,770.26)
APR				8,020.91							(142,749.35)
MAY				9,260.11							(133,489.24)
			IL-JN FY2014			12,767.00					(120,722.24)
JUN				13,001.81							(107,720.43)
JUL				9,777.37							(97,943.06)
AUG				10,960.13							(86,982.93)
SEP				7,442.34							(79,540.59)
			CAP BILL FY2015			12,767.00					(66,773.59)
			HIGH GROWTH FY2015			12,448.00					(54,325.59)
OCT				10,117.86							(44,207.73)
NOV				10,889.62							(33,318.11)
DEC				11,037.71	9,260.00						(22,280.40)
											(13,020.40)
											(13,020.40)
TOTALS:				124,354.15	9,260.00	37,982.00	0.00	0.00	0.00	0.00	(13,020.40)

2015

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 352,471.81
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 352,471.81

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
Bank Records Destroyed By Flooding											
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,471.81
											352,471.81
											352,471.81
TOTALS:											352,471.81

2015

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #901019

BEGINNING BALANCE: (13,020.40)
 OUTSTANDING CHECKS: (13,020.40)
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: (13,020.40)

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN		Bank Records Destroyed By Flooding		12,649.08							(371.32)
FEB				11,887.74							11,516.42
MAR				9,023.86							20,540.28
APR				4,629.28							25,169.56
MAY				11,682.47							36,852.03
JUN				10,969.04							47,821.07
JUL				7,119.53							54,940.60
AUG				12,670.67							67,611.27
SEP				12,208.09							79,819.36
			HIGH GROWTH FY2016			12,454.00					92,273.36
OCT				8,220.62							100,493.98
NOV				10,681.07							111,175.05
DEC				12,370.54	361.00						123,545.59
											123,906.59
											123,906.59
TOTALS:				124,111.99	361.00	12,454.00	0.00	0.00	0.00	0.00	123,906.59

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 352,471.81
 OUTSTANDING CHECKS: 352,471.81
 DEPOSITS IN TRANSIT 116,276.69
 ADJUSTED BALANCE: 352,471.81

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN		Bank Records Destroyed By Flooding									352,471.81
FEB											352,471.81
MAR											352,471.81
APR											116,276.69
MAY		XFER TO COMINGLED					236,195.12				116,291.50
JUN		Have Bank Records Going Forward			14.81						116,305.84
JUL					14.34						116,320.66
AUG					14.82						116,335.48
SEP					14.82						116,349.82
OCT					14.34						116,364.64
NOV					14.82						116,378.99
DEC					14.35						116,393.82
					14.83						116,393.82
TOTALS:				0.00	117.13	0.00	236,195.12	0.00	0.00	0.00	116,393.82

2017

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 116,393.82
 OUTSTANDING CHECKS: 0.00
 DEPOSITS IN TRANSIT: 0.00
 ADJUSTED BALANCE: 116,393.82

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN					14.83						116,408.65
FEB					13.40						116,422.05
MAR					14.83						116,436.88
APR					14.36						116,451.24
MAY					14.84						116,466.08
JUN					14.36						116,480.44
JUL					14.84						116,495.28
AUG					14.84						116,510.12
SEP					14.36						116,524.48
OCT					14.84						116,539.32
NOV					14.37						116,553.69
DEC					14.85						116,568.54
TOTALS:				0.00	174.72	0.00	0.00	0.00	0.00	0.00	116,568.54

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #901019

BEGINNING BALANCE: 228,642.68
 OUTSTANDING CHECKS: 228,642.68
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE:

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN				11,915.93	20.00						240,578.61
FEB				11,327.38	19.00						251,924.99
MAR				10,799.98	22.00						262,746.97
APR				9,208.40	19.00						271,974.37
MAY				10,997.71	23.23						282,995.31
JUN				11,150.60	22.74						294,168.65
JUL				8,854.98	24.54						303,048.17
AUG				11,610.67	21.28						314,680.12
SEP				10,966.83	27.02						325,673.97
OCT				9,693.90	28.10						335,395.97
			FY2018 HIGH-GROWTH (PART)			6,101.00					341,496.97
NOV				11,098.78	26.08						352,621.83
DEC				11,311.31	27.08						363,960.22
TOTALS:				128,936.47	280.07	6,101.00	0.00	0.00	0.00	0.00	363,960.22

2018

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 116,568.54
 OUTSTANDING CHECKS: 116,568.54
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 116,568.54

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN					14.85						116,583.39
FEB					13.42						116,596.81
MAR					14.85						116,611.66
APR					14.38						116,626.04
MAY					14.86						116,640.90
JUN					14.38						116,655.28
JUL					24.45						116,679.73
AUG					24.77						116,704.50
SEP					23.98						116,728.48
OCT					39.66						116,768.14
NOV					38.39						116,806.53
DEC					39.68						116,846.21
TOTALS:					0.00	277.67	0.00	0.00	0.00	0.00	116,846.21

2018
VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #901019

BEGINNING BALANCE:
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE:

363,960.22
 363,960.22

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	BOONE CNTY PUBLICATION	TERRACON ENGINEERING	MCMAHON ENGINEERING	OTHER	BALANCE
JAN		18-00000-00-GM	MCMAHON	11,099.06	27.65							761.06		375,086.93
			FY2018 HIGH-GROWTH (PART)			6,100.00								374,925.87
FEB		18-00000-00-GM	BOONE COUNTY BID PUB.	11,363.37	25.15							220.00		380,425.87
		18-00000-00-GM	MCMAHON									4,816.58		391,814.39
MAR		18-00000-00-GM	MCMAHON	9,844.74	30.05							1,643.77		391,594.39
		18-00000-00-GM	MCMAHON	9,759.12	31.48									386,777.81
APR		18-00000-00-GM	MCMAHON	11,498.99	31.21							705.70		395,008.83
MAY		18-00000-00-GM	MCMAHON	10,586.18	21.05							106.66		404,093.73
JUN		18-00000-00-GM	MCMAHON	9,701.74	39.45							268.00		415,623.93
JUL		18-00000-00-GM	MCMAHON	11,386.81	28.89							288.46		426,124.50
AUG		18-00000-00-GM	MCMAHON	10,980.13	19.31				232,051.61			2,030.00		425,856.50
		18-00000-00-GM	ROCK ROAD COMPANY											435,557.69
		18-00000-00-GM	TERRACON								1,425.00			436,308.23
SEP		18-00000-00-GM	MCMAHON	12,034.01	19.90									446,724.93
OCT		18-00000-00-GM	MCMAHON	10,980.13	19.31									444,694.93
NOV		18-00000-00-GM	MCMAHON	9,172.17	19.11									212,643.32
		18-00000-00-GM	FY2019 HIGH-GROWTH			12,006.00								211,218.32
		18-00000-00-GM	BOONE COUNTY MATERIALS											222,217.76
		18-00000-00-GM	STRIPPING MATERIALS											219,231.46
DEC		18-00000-00-GM	MCMAHON	11,330.01	18.83									228,422.74
		18-00000-00-GM	NOV INT CORRECTION		(0.03)									240,476.65
		18-00000-00-GM	ROCK ROAD COMPANY		18.83				20,173.24					252,482.65
TOTALS:				125,756.33	312.05	18,106.00	0.00	907.20	252,224.85	0.00	1,425.00	14,224.05	0.00	242,353.50

2019

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 116,846.21
 OUTSTANDING CHECKS: 116,846.21
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 116,846.21

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN					49.30						116,895.51
FEB					44.84						116,940.35
MAR					49.66						116,990.01
APR					48.08						117,038.09
MAY					49.70						117,087.79
JUN					48.12						117,135.91
JUL					49.74						117,185.65
AUG					49.76						117,235.41
SEP					48.18						117,283.59
OCT					49.81						117,333.40
NOV					48.22						117,381.62
DEC					49.85						117,431.47
TOTALS:				0.00	585.26	0.00	0.00	0.00	0.00	0.00	117,431.47

2019
VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #9010119

BEGINNING BALANCE: 242,353.50
 OUTSTANDING CHECKS: 242,353.50
 DEPOSITS IN TRANSIT:
 ADJUSTED BALANCE:

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CIVIL CONSTRUCTION	ROCK ROAD CONSTRUCTION	MCMAHON ENGINEERING	UNALLOWED EXPENSES	BALANCE
JAN				10,909.79	20.76								253,284.05
FEB				10,897.76	19.67								264,201.48
MAR		19-000000-00-GM	MCMAHON								6,510.28		257,691.20
APR			MARCH ALLOT	9,911.58	204.71								257,895.91
			APRIL ALLOT	9,476.52	309.47								267,807.49
MAY		19-000000-00-GM	MCMAHON								3,903.60		277,695.48
			MAY ALLOT	11,118.19	374.06								285,184.13
JUN		19-000000-00-GM	MCMAHON								1,864.18		283,319.95
			JUNE ALLOT	10,189.13	542.10								294,051.18
		19-000000-00-GM	SANITARY COVER GSKT					475.88					293,575.30
		19-000000-00-GM	SANITARY MH COVERS					3,149.52					290,425.78
		19-000000-00-GM	ROCK ROAD COMPANY							152,271.41			138,154.37
		19-000000-00-GM	MCMAHON								835.51		137,318.86
JUL			JULY ALLOT	9,288.75	170.36								146,777.97
		19-000000-00-GM	BOONE COUNTY CULVERT					460.80					146,317.17
		19-000000-00-GM	MCMAHON								5,144.14		141,173.03
		19-000000-00-GM	NORTHERN ILLINOIS SERVICE					334.79					140,838.24
		19-000000-00-GM	NORTHERN ILLINOIS SERVICE					153.95					140,684.29
AUG				11,610.41	173.13								152,467.83
		19-000000-00-GM	MCMAHON								462.00		152,005.83
SEP			MFT	9,218.68	395.05								161,619.56
			TRF	7,484.79									169,104.35
		19-000000-00-GM	CIVIL						28,992.04				140,112.31
		19-000000-00-GM	ROCK ROAD COMPANY							6,506.27			133,606.04
OCT			MFT	10,602.75	152.46								144,361.25
			TRF	7,540.64									151,801.89
		19-000000-00-GM	MCMAHON								508.20		151,393.69
NOV			MFT	9,864.46	136.56								161,394.71
			TRF	6,783.18									168,177.89
		19-000000-00-GM	MCMAHON								354.20		167,823.69
		19-000000-00-GM	ROCK ROAD COMPANY							42,240.35			125,583.34
DEC			MFT	11,279.77	398.34								137,261.45
			TRF	7,466.07									144,727.52
		19-000000-00-GM	BOONE COUNTY STRIPING					1,170.15					143,557.37
		19-000000-00-GM	MCMAHON								432.90		143,124.47
		19-000000-00-GM	FY2020 HIGH-GROWTH (PART)			2,982.00							146,106.47
TOTALS:				153,644.47	2,896.67	2,892.00	0.00	5,745.09	28,992.04	201,018.03	20,015.01	0.00	146,106.47

2020

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 117,431.47
 OUTSTANDING CHECKS: 117,431.47
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 117,431.47

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN					49.87						117,481.34
FEB					46.67						117,528.01
MAR					29.14						117,557.15
APR					19.32						117,576.47
MAY					19.97						117,596.44
JUN					19.33						117,615.77
JUL					19.98						117,635.75
AUG					19.98						117,655.73
SEP					19.43						117,675.16
OCT					20.27						117,695.43
NOV					19.62						117,715.05
DEC					20.27						117,735.32
TOTALS:				0.00	303.85	0.00	0.00	0.00	0.00	0.00	117,735.32

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #801019

BEGINNING BALANCE: 146,106.47
 OUTSTANDING CHECKS: 146,106.47
 DEPOSITS IN TRANSIT:
 ADJUSTED BALANCE:

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CURRAN CONSTRUCTION	GEOCON ENGINEERING	MCMAHON ENGINEERING	OTHER	BALANCE
JAN				14,947.21	140.60								161,194.28
			MFT	7,102.16									168,296.44
		19-00000-00-GM	MCMAHON								92.40		168,204.04
		19-00000-00-GM	CORR. POST OF ENG FEES								1,834.60		166,369.44
FEB			MFT	8,751.46	140.21								175,261.11
			TRF	6,872.83									182,133.94
		19-00000-00-GM	POPLAR GROVE TWP					1,584.52					180,549.42
MAR			MFT	8,725.84	114.82								189,390.08
			TRF	6,730.50									196,120.58
		19-00000-00-GM	MCMAHON								238.50		195,882.08
		20-00000-00-GM	MCMAHON								2,371.14		193,510.94
APR			MFT	6,324.87	100.96								199,936.77
			TRF	9,675.94									209,612.71
		20-00000-00-GM	MCMAHON								3,663.90		205,948.81
MAY			MFT	8,922.78	99.52								214,971.11
			TRF	5,974.79									220,945.90
		20-00000-00-GM	MCMAHON								1,410.86		219,535.04
			RBI #1			55,172.58							274,707.62
JUN			MFT	7,004.25	69.52								281,781.39
			TRF	4,791.34									286,572.73
		20-00000-00-GM	MCMAHON								1,413.40		285,159.33
		20-00000-00-GM	CURRAN CONTRACTING						28,019.02				266,088.31
JUL			FY2020 HIGH-GROWTH (PART)	6,939.33	39.40	8,948.00							273,067.04
			TRF	5,196.67									278,263.71
		20-00000-00-GM	MCMAHON								1,496.69		276,767.02
		20-00000-00-GM	CURRAN CONTRACTING						147,282.98				129,484.04
AUG			RBI #2			55,172.58							184,656.62
			MFT	8,636.26	25.52								193,318.40
			TRF	6,214.88									199,533.28
		20-00000-00-GM	GEOCON PROF. SERVICES										198,768.28
		20-00000-00-GM	MCMAHON							765.00			193,408.04
SEP			MFT	10,269.88	23.36						5,360.24		203,701.28
			TRF	7,059.98									210,761.26
		20-00000-00-GM	MCMAHON								892.48		209,868.78
OCT			MFT	9,347.19	23.29								219,239.26
			TRF	6,749.98									225,989.24
		20-00000-00-GM	BOONE COUNTY LABOR FOR STRIPING					272.38					225,716.86
		20-00000-00-GM	BOONE COUNTY STRIPING PAINT					787.34					224,929.52
NOV			MFT	9,372.93	24.56								234,327.01
			TRF	6,510.48									240,837.49
		20-00000-00-GM	FY2021 HIGH-GROWTH			20,042.00							260,879.49
DEC			MFT	9,340.98	29.21								270,249.68
			TRF	6,705.97									276,955.65
TOTALS:				188,168.50	830.97	139,335.16	0.00	2,644.24	175,302.00	765.00	18,774.21	0.00	276,955.65

2021

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 117,735.32
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 117,735.32

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN					-20.28						117,755.60
FEB					18.32						117,773.92
MAR					20.28						117,794.20
APR					19.63						117,813.83
MAY					20.29						117,834.12
JUN					19.64						117,853.76
JUL					20.30						117,874.06
AUG					20.30						117,894.36
SEP					19.65						117,914.01
OCT					20.31						117,934.32
NOV					19.39						117,953.71
DEC					20.04						117,973.75
TOTALS:				0.00	238.43	0.00	0.00	0.00	0.00	0.00	117,973.75

2021

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 COMBINED CHECKING (MFT PORTION) ACCOUNT #9010119

BEGINNING BALANCE: 276,955.65

OUTSTANDING CHECKS:

DEPOSITS IN TRANSIT

ADJUSTED BALANCE: 276,955.65

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	ENGINEERING	OTHER	BALANCE
JAN			MFT	10,218.87	27.81							287,202.33
			TRF	6,455.58								293,657.91
FEB			MFT	8,077.14	39.32							301,774.37
			TRF	6,457.38								308,231.75
MAR			MFT	7,572.13	35.94							315,839.82
			TRF	6,153.73								321,993.55
			RBI #3			55,172.58						377,166.13
APR			MFT	8,218.27	35.08							385,419.48
			TRF	6,003.46								391,422.94
MAY			MFT	9,701.74	39.04							401,163.72
			TRF	6,845.49								408,009.21
			RBI #4			55,172.58						463,181.79
JUN			MFT	9,537.03	44.49							472,763.31
			TRF	6,875.63								479,638.94
JUL			MFT	9,882.65	47.82							489,569.41
			TRF	6,977.92								496,547.33
			MCMAHON						2,186.67			494,360.66
AUG			MFT	9,705.41	49.32							504,115.39
			TRF	7,009.51								511,124.90
			CI MH FRAME & GSKT				290.00					510,834.90
			MCMAHON							3,406.74		507,428.16
			CORE & MAIN CURB INLET				630.89					506,797.27
SEPT			MFT	10,641.34	48.33							517,486.94
			TRF	7,482.63								524,969.57
			GEOCON PROF. SERVICES					1,519.00				523,450.57
			MCMAHON							5,844.74		517,605.83
			ROCK ROAD COMPANIES						177,716.70			339,889.13
OCT			MFT	9,993.04	39.52							349,921.69
			TRF	7,373.75								357,295.44
			FY2022 HIGH-GROWTH			20,042.00						377,337.44
			MCMAHON							1,176.05		376,161.39
			ROCK ROAD COMPANIES						5,635.76			370,525.63
NOV			MFT	9,302.85	39.07							379,867.55
			TRF	6,693.98								386,561.53
			MCMAHON							2,639.55		383,921.98
DEC				10,311.09	46.16							394,279.23
				7,316.09								401,595.32
TOTALS:				194,806.71	491.90	130,387.16	0.00	2,439.89	183,352.46	15,253.75	0.00	401,595.32

2022

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 117,973.75
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 117,973.75

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN					20.04						117,993.79
FEB					18.10						118,011.89
MAR					20.05						118,031.94
APR					19.40						118,051.34
MAY					20.05						118,071.39
JUN					22.64						118,094.03
JUL					31.06						118,125.09
AUG					40.13						118,165.22
SEP					38.85						118,204.07
OCT					40.16						118,244.23
NOV					38.87						118,283.10
DEC					40.18						118,323.28
TOTALS:				0.00	349.53	0.00	0.00	0.00	0.00	0.00	118,323.28

2024

VILLAGE OF POPLAR GROVE
 POPLAR GROVE STATE BANK
 MONEY MARKET ACCOUNT #801114

BEGINNING BALANCE: 119,982.64
 OUTSTANDING CHECKS:
 DEPOSITS IN TRANSIT
 ADJUSTED BALANCE: 119,982.64

DATE	CHECK NO	SECTION	PAYEE	ALLOTMENT	INTEREST	INVESTMENT DEBIT	INVESTMENT CREDIT	MAINT	CONSTRUCTION	OTHER	BALANCE
JAN					173.24						120,155.88
FEB					162.29						120,318.17
MAR					173.72						120,491.89
APR					168.36						120,660.25
MAY											120,660.25
JUN											120,660.25
JUL											120,660.25
AUG											120,660.25
SEP											120,660.25
OCT											120,660.25
NOV											120,660.25
DEC											120,660.25
TOTALS:				0.00	677.61	0.00	0.00	0.00	0.00	0.00	120,660.25

MFT Agency Transaction List

Agency Name : Poplar Grove County : Boone Agency Type : Municipality District : 2

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
12/31/2012	Motor Fuel Tax Fund				\$10,397.71	\$334,767.08	
1/31/2013	Motor Fuel Tax Fund				\$10,091.38	\$344,858.46	
2/28/2013	Motor Fuel Tax Fund				\$8,574.97	\$353,433.43	
3/31/2013	Motor Fuel Tax Fund				\$10,147.78	\$363,581.21	
4/30/2013	Motor Fuel Tax Fund				\$8,638.22	\$372,219.43	
5/31/2013	Motor Fuel Tax Fund				\$12,773.02	\$384,992.45	
6/30/2013	Motor Fuel Tax Fund				\$8,767.03	\$393,759.48	
7/29/2013	Authorization	Maint. Engineer	13-00000-00-GM		\$11,000.00	\$382,759.48	C
7/29/2013	Credit	Interest		2012	\$457.59	\$383,217.07	
7/29/2013	Credit	Interest		2011	\$587.18	\$383,804.25	
7/31/2013	Motor Fuel Tax Fund				\$10,283.04	\$394,087.29	
8/14/2013	Credit	Maintenance	08-00000-00-GM		\$49,620.15	\$443,707.44	C
8/31/2013	Motor Fuel Tax Fund				\$12,075.27	\$455,782.71	
9/4/2013	Authorization	Maintenance	13-00000-00-GM		\$233,341.52	\$222,441.19	C
9/30/2013	Motor Fuel Tax Fund				\$8,541.88	\$230,983.07	
10/9/2013	Supplemental Allotment			FY2014 High Growth Cities	\$12,425.00	\$243,408.07	
10/31/2013	Motor Fuel Tax Fund				\$10,973.61	\$254,381.68	
11/6/2013	Supplemental Allotment			FY2014 Illinois Jobs Now	\$12,767.00	\$267,148.68	
11/13/2013	Authorization	Maint. Engineer	11-00000-00-GM		\$926.38	\$266,222.30	C
11/13/2013	Authorization	Engineering	10-00009-00-MS		\$2,150.00	\$264,072.30	C

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
11/13/2013	Authorization	Contract Construct	10-00009-00-MS		\$19,900.00	\$244,172.30	C
11/13/2013	Authorization	Engineering	09-00008-00-RP		\$24,168.38	\$220,003.92	C
11/13/2013	Authorization	Maintenance	11-00000-00-GM		\$94,612.42	\$125,391.50	C
11/13/2013	Credit	Maintenance	10-00000-00-GM		\$71,396.52	\$196,788.02	C
11/30/2013	Motor Fuel Tax Fund				\$9,465.69	\$206,253.71	
12/31/2013	Motor Fuel Tax Fund				\$12,569.31	\$218,823.02	
1/31/2014	Motor Fuel Tax Fund				\$11,076.06	\$229,899.08	
2/28/2014	Motor Fuel Tax Fund				\$10,200.92	\$240,100.00	
3/31/2014	Motor Fuel Tax Fund				\$8,020.91	\$248,120.91	
4/30/2014	Motor Fuel Tax Fund				\$9,260.11	\$257,381.02	
4/30/2014	Supplemental Allotment			FY2014 Illinois Jobs Now	\$12,767.00	\$270,148.02	
5/31/2014	Motor Fuel Tax Fund				\$13,001.81	\$283,149.83	
6/30/2014	Motor Fuel Tax Fund				\$9,777.37	\$292,927.20	
7/31/2014	Motor Fuel Tax Fund				\$10,960.13	\$303,887.33	
8/27/2014	Supplemental Allotment			FY2015 Capital Bill Program	\$12,767.00	\$316,654.33	
8/31/2014	Motor Fuel Tax Fund				\$7,442.34	\$324,096.67	
9/24/2014	Supplemental Allotment			FY2015 High Growth Cities	\$12,448.00	\$336,544.67	
9/30/2014	Motor Fuel Tax Fund				\$10,117.86	\$346,662.53	
10/31/2014	Motor Fuel Tax Fund				\$10,889.62	\$357,552.15	
11/30/2014	Motor Fuel Tax Fund				\$11,037.71	\$368,589.86	
12/31/2014	Motor Fuel Tax Fund				\$12,649.08	\$381,238.94	
1/31/2015	Motor Fuel Tax Fund				\$11,887.74	\$393,126.68	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
2/28/2015	Motor Fuel Tax Fund				\$9,023.86	\$402,150.54	
3/31/2015	Motor Fuel Tax Fund				\$4,629.28	\$406,779.82	
4/30/2015	Motor Fuel Tax Fund				\$11,682.47	\$418,462.29	
5/31/2015	Motor Fuel Tax Fund				\$10,969.04	\$429,431.33	
6/30/2015	Motor Fuel Tax Fund				\$7,119.53	\$436,550.86	
7/31/2015	Motor Fuel Tax Fund				\$12,670.67	\$449,221.53	
8/31/2015	Motor Fuel Tax Fund				\$12,208.09	\$461,429.62	
9/29/2015	Supplemental Allotment			FY2016 High Growth Cities	\$12,454.00	\$473,883.62	
9/30/2015	Motor Fuel Tax Fund				\$8,220.62	\$482,104.24	
10/31/2015	Motor Fuel Tax Fund				\$10,681.07	\$492,785.31	
11/30/2015	Motor Fuel Tax Fund				\$12,370.54	\$505,155.85	
12/31/2015	Motor Fuel Tax Fund				\$11,336.37	\$516,492.22	
1/31/2016	Motor Fuel Tax Fund				\$10,949.48	\$527,441.70	
2/29/2016	Motor Fuel Tax Fund				\$11,035.17	\$538,476.87	
3/31/2016	Motor Fuel Tax Fund				\$9,490.74	\$547,967.61	
4/30/2016	Motor Fuel Tax Fund				\$11,431.41	\$559,399.02	
5/31/2016	Motor Fuel Tax Fund				\$11,353.09	\$570,752.11	
6/30/2016	Motor Fuel Tax Fund				\$7,159.65	\$577,911.76	
7/31/2016	Motor Fuel Tax Fund				\$11,491.94	\$589,403.70	
8/31/2016	Motor Fuel Tax Fund				\$10,913.56	\$600,317.26	
9/14/2016	Supplemental Allotment			FY2017 High Growth Cities	\$12,459.00	\$612,776.26	
9/30/2016	Motor Fuel Tax Fund				\$9,633.47	\$622,409.73	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
10/31/2016	Motor Fuel Tax Fund				\$11,151.91	\$633,561.64	
11/30/2016	Motor Fuel Tax Fund				\$11,362.41	\$644,924.05	
12/31/2016	Motor Fuel Tax Fund				\$11,915.93	\$656,839.98	
1/31/2017	Motor Fuel Tax Fund				\$11,327.38	\$668,167.36	
2/28/2017	Motor Fuel Tax Fund				\$10,799.98	\$678,967.34	
3/31/2017	Motor Fuel Tax Fund				\$9,208.40	\$688,175.74	
4/30/2017	Motor Fuel Tax Fund				\$10,997.71	\$699,173.45	
5/31/2017	Motor Fuel Tax Fund				\$11,150.60	\$710,324.05	
6/30/2017	Motor Fuel Tax Fund				\$8,854.98	\$719,179.03	
7/31/2017	Motor Fuel Tax Fund				\$11,610.67	\$730,789.70	
8/31/2017	Motor Fuel Tax Fund				\$10,966.83	\$741,756.53	
9/28/2017	Supplemental Allotment			FY2018 High Growth Cities	\$6,101.00	\$747,857.53	
9/30/2017	Motor Fuel Tax Fund				\$9,693.90	\$757,551.43	
10/31/2017	Motor Fuel Tax Fund				\$11,098.78	\$768,650.21	
11/30/2017	Motor Fuel Tax Fund				\$11,311.31	\$779,961.52	
12/31/2017	Motor Fuel Tax Fund				\$11,099.06	\$791,060.58	
1/26/2018	Authorization	Maint. Engineer	18-00000-00-GM		\$14,560.00	\$776,500.58	O
1/29/2018	Supplemental Allotment			FY2018 High Growth Cities - Second Part	\$6,100.00	\$782,600.58	
1/31/2018	Motor Fuel Tax Fund				\$11,363.37	\$793,963.95	
2/28/2018	Motor Fuel Tax Fund				\$9,844.74	\$803,808.69	
3/31/2018	Motor Fuel Tax Fund				\$9,759.12	\$813,567.81	
4/11/2018	Authorization	Maintenance	18-00000-00-GM		\$245,440.00	\$568,127.81	O

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
4/30/2018	Motor Fuel Tax Fund				\$11,498.99	\$579,626.80	
5/31/2018	Motor Fuel Tax Fund				\$10,586.18	\$590,212.98	
6/30/2018	Motor Fuel Tax Fund				\$9,701.74	\$599,914.72	
7/31/2018	Motor Fuel Tax Fund				\$11,386.81	\$611,301.53	
8/31/2018	Motor Fuel Tax Fund				\$10,980.13	\$622,281.66	
9/30/2018	Motor Fuel Tax Fund				\$9,172.17	\$631,453.83	
10/31/2018	Motor Fuel Tax Fund				\$12,034.01	\$643,487.84	
11/15/2018	Supplemental Allotment			FY2019 High Growth Cities	\$12,006.00	\$655,493.84	
11/30/2018	Motor Fuel Tax Fund				\$11,330.01	\$666,823.85	
12/31/2018	Motor Fuel Tax Fund				\$10,909.79	\$677,733.64	
1/31/2019	Motor Fuel Tax Fund				\$10,897.76	\$688,631.40	
2/21/2019	Authorization	Maint. Engineer	13-00000-00-GM		\$1,096.43	\$687,534.97	C
2/21/2019	Authorization	Maintenance	13-00000-00-GM		\$3,802.67	\$683,732.30	C
2/21/2019	Authorization	Maintenance	12-00000-00-GM		\$6,691.08	\$677,041.22	C
2/28/2019	Motor Fuel Tax Fund				\$9,911.58	\$686,952.80	
3/31/2019	Motor Fuel Tax Fund				\$9,478.52	\$696,431.32	
4/30/2019	Motor Fuel Tax Fund				\$11,118.19	\$707,549.51	
5/31/2019	Motor Fuel Tax Fund				\$10,189.13	\$717,738.64	
6/30/2019	Motor Fuel Tax Fund				\$9,288.75	\$727,027.39	
7/31/2019	Motor Fuel Tax Fund				\$11,610.41	\$738,637.80	
8/31/2019	MFT Transportation Renewal Fund				\$7,484.79	\$746,122.59	
8/31/2019	Motor Fuel Tax Fund				\$9,218.68	\$755,341.27	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
9/30/2019	MFT Transportation Renewal Fund				\$7,540.64	\$762,881.91	
9/30/2019	Motor Fuel Tax Fund				\$10,602.75	\$773,484.66	
10/31/2019	MFT Transportation Renewal Fund				\$6,783.18	\$780,267.84	
10/31/2019	Motor Fuel Tax Fund				\$9,864.46	\$790,132.30	
11/30/2019	MFT Transportation Renewal Fund				\$7,466.07	\$797,598.37	
11/30/2019	Motor Fuel Tax Fund				\$11,279.77	\$808,878.14	
12/16/2019	Supplemental Allotment			FY2020 High Growth Cities	\$2,982.00	\$811,860.14	
12/31/2019	MFT Transportation Renewal Fund				\$7,102.16	\$818,962.30	
12/31/2019	Motor Fuel Tax Fund				\$14,947.21	\$833,909.51	
1/31/2020	MFT Transportation Renewal Fund				\$6,872.83	\$840,782.34	
1/31/2020	Motor Fuel Tax Fund				\$8,751.46	\$849,533.80	
2/29/2020	MFT Transportation Renewal Fund				\$6,730.50	\$856,264.30	
2/29/2020	Motor Fuel Tax Fund				\$8,725.84	\$864,990.14	
3/31/2020	MFT Transportation Renewal Fund				\$6,324.87	\$871,315.01	
3/31/2020	Motor Fuel Tax Fund				\$9,675.94	\$880,990.95	
4/30/2020	MFT Transportation Renewal Fund				\$5,974.79	\$886,965.74	
4/30/2020	Motor Fuel Tax Fund				\$8,922.78	\$895,888.52	
5/8/2020	Supplemental Allotment			FY2020 Rebuild Illinois Installment #1	\$55,172.58	\$951,061.10	
5/31/2020	MFT Transportation Renewal Fund				\$4,791.34	\$955,852.44	
5/31/2020	Motor Fuel Tax Fund				\$7,004.25	\$962,856.69	
6/29/2020	Supplemental Allotment			FY2020 High Growth Cities Second Allotment	\$8,948.00	\$971,804.69	
6/30/2020	MFT Transportation Renewal Fund				\$5,196.67	\$977,001.36	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
6/30/2020	Motor Fuel Tax Fund				\$6,939.33	\$983,940.69	
7/24/2020	Supplemental Allotment			FY2021 Rebuild Illinois Bond Grant Installment #2	\$55,172.58	\$1,039,113.27	
7/31/2020	MFT Transportation Renewal Fund				\$6,214.88	\$1,045,328.15	
7/31/2020	Motor Fuel Tax Fund				\$8,636.26	\$1,053,964.41	
8/31/2020	MFT Transportation Renewal Fund				\$7,059.98	\$1,061,024.39	
8/31/2020	Motor Fuel Tax Fund				\$10,269.88	\$1,071,294.27	
9/30/2020	MFT Transportation Renewal Fund				\$6,749.98	\$1,078,044.25	
9/30/2020	Motor Fuel Tax Fund				\$9,347.19	\$1,087,391.44	
10/31/2020	MFT Transportation Renewal Fund				\$6,510.48	\$1,093,901.92	
10/31/2020	Motor Fuel Tax Fund				\$9,372.93	\$1,103,274.85	
11/6/2020	Supplemental Allotment			FY2021 High Growth Cities	\$20,042.00	\$1,123,316.85	
11/30/2020	MFT Transportation Renewal Fund				\$6,705.97	\$1,130,022.82	
11/30/2020	Motor Fuel Tax Fund				\$9,340.98	\$1,139,363.80	
12/31/2020	MFT Transportation Renewal Fund				\$6,455.58	\$1,145,819.38	
12/31/2020	Motor Fuel Tax Fund				\$10,218.87	\$1,156,038.25	
1/31/2021	MFT Transportation Renewal Fund				\$6,457.38	\$1,162,495.63	
1/31/2021	Motor Fuel Tax Fund				\$8,077.14	\$1,170,572.77	
2/28/2021	MFT Transportation Renewal Fund				\$6,153.73	\$1,176,726.50	
2/28/2021	Motor Fuel Tax Fund				\$7,572.13	\$1,184,298.63	
3/19/2021	Supplemental Allotment			FY2021 Rebuild Illinois Bond Grant Installment #3	\$55,172.58	\$1,239,471.21	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
3/31/2021	MFT Transportation Renewal Fund				\$6,003.46	\$1,245,474.67	
3/31/2021	Motor Fuel Tax Fund				\$8,218.27	\$1,253,692.94	
4/30/2021	MFT Transportation Renewal Fund				\$6,845.49	\$1,260,538.43	
4/30/2021	Motor Fuel Tax Fund				\$9,701.74	\$1,270,240.17	
5/13/2021	Supplemental Allotment			FY2021 Rebuild Illinois Bond Grant Installment #4	\$55,172.58	\$1,325,412.75	
5/31/2021	MFT Transportation Renewal Fund				\$6,875.63	\$1,332,288.38	
5/31/2021	Motor Fuel Tax Fund				\$9,537.03	\$1,341,825.41	
6/30/2021	MFT Transportation Renewal Fund				\$6,977.92	\$1,348,803.33	
6/30/2021	Motor Fuel Tax Fund				\$9,882.65	\$1,358,685.98	
7/31/2021	MFT Transportation Renewal Fund				\$7,009.51	\$1,365,695.49	
7/31/2021	Motor Fuel Tax Fund				\$9,705.41	\$1,375,400.90	
8/31/2021	MFT Transportation Renewal Fund				\$7,482.63	\$1,382,883.53	
8/31/2021	Motor Fuel Tax Fund				\$10,641.34	\$1,393,524.87	
9/16/2021	Authorization	Maint. Engineer	20-00000-00-GM		\$20,518.48	\$1,373,006.39	C
9/16/2021	Authorization	Maintenance	20-00000-00-GM		\$175,302.00	\$1,197,704.39	C
9/30/2021	MFT Transportation Renewal Fund				\$7,373.75	\$1,205,078.14	
9/30/2021	Motor Fuel Tax Fund				\$9,993.04	\$1,215,071.18	
10/4/2021	Supplemental Allotment			FY2022 High Growth Cities	\$20,042.00	\$1,235,113.18	
10/14/2021	Authorization	Maint. Engineer	19-00000-00-GM		\$22,180.51	\$1,212,932.67	C
10/14/2021	Authorization	Maintenance	19-00000-00-GM		\$230,010.07	\$982,922.60	C
10/31/2021	MFT Transportation Renewal Fund				\$6,693.98	\$989,616.58	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
10/31/2021	Motor Fuel Tax Fund				\$9,302.85	\$998,919.43	
11/30/2021	Authorization	Maint. Engineer	21-00000-00-GM	per MES	\$15,253.75	\$983,665.68	C
11/30/2021	Authorization	Maintenance	21-00000-00-GM	per MES	\$178,846.35	\$804,819.33	C
11/30/2021	MFT Transportation Renewal Fund				\$7,316.09	\$812,135.42	
11/30/2021	Motor Fuel Tax Fund				\$10,311.09	\$822,446.51	
12/31/2021	MFT Transportation Renewal Fund				\$7,562.50	\$830,009.01	
12/31/2021	Motor Fuel Tax Fund				\$11,116.35	\$841,125.36	
1/31/2022	MFT Transportation Renewal Fund				\$7,040.06	\$848,165.42	
1/31/2022	Motor Fuel Tax Fund				\$10,046.67	\$858,212.09	
2/28/2022	MFT Transportation Renewal Fund				\$6,128.86	\$864,340.95	
2/28/2022	Motor Fuel Tax Fund				\$5,666.59	\$870,007.54	
3/21/2022	Supplemental Allotment			FY2022 Rebuild Illinois Bond Grant Installment #5	\$55,172.58	\$925,180.12	
3/31/2022	MFT Transportation Renewal Fund				\$6,960.48	\$932,140.60	
3/31/2022	Motor Fuel Tax Fund				\$9,760.77	\$941,901.37	
4/30/2022	MFT Transportation Renewal Fund				\$7,102.70	\$949,004.07	
4/30/2022	Motor Fuel Tax Fund				\$9,752.61	\$958,756.68	
5/31/2022	MFT Transportation Renewal Fund				\$7,051.83	\$965,808.51	
5/31/2022	Motor Fuel Tax Fund				\$9,855.59	\$975,664.10	
6/30/2022	MFT Transportation Renewal Fund				\$7,297.97	\$982,962.07	
6/30/2022	Motor Fuel Tax Fund				\$10,205.80	\$993,167.87	
7/31/2022	MFT Transportation Renewal Fund				\$7,377.26	\$1,000,545.13	
7/31/2022	Motor Fuel Tax Fund				\$9,762.89	\$1,010,308.02	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
8/1/2022	Authorization	Maintenance	22-00000-00-GM		\$201,547.35	\$808,760.67	O
8/31/2022	MFT Transportation Renewal Fund				\$7,353.43	\$816,114.10	
8/31/2022	Motor Fuel Tax Fund				\$9,103.22	\$825,217.32	
9/27/2022	Supplemental Allotment			FY2023 Rebuild Illinois Bond Grant Installment #6	\$55,172.58	\$880,389.90	
9/30/2022	MFT Transportation Renewal Fund				\$7,714.55	\$888,104.45	
9/30/2022	Motor Fuel Tax Fund				\$10,327.79	\$898,432.24	
10/31/2022	MFT Transportation Renewal Fund				\$7,393.67	\$905,825.91	
10/31/2022	Motor Fuel Tax Fund				\$9,745.45	\$915,571.36	
11/30/2022	MFT Transportation Renewal Fund				\$7,484.74	\$923,056.10	
11/30/2022	Motor Fuel Tax Fund				\$9,744.85	\$932,800.95	
12/20/2022	Authorization	Maint. Engineer	22-00000-00-GM	per MES	\$19,461.02	\$913,339.93	O
12/20/2022	Credit	Maintenance	22-00000-00-GM	per MES	\$114.61	\$913,454.54	O
12/31/2022	MFT Transportation Renewal Fund				\$8,105.24	\$921,559.78	
12/31/2022	Motor Fuel Tax Fund				\$11,601.22	\$933,161.00	
1/31/2023	MFT Transportation Renewal Fund				\$7,374.07	\$940,535.07	
1/31/2023	Motor Fuel Tax Fund				\$8,424.25	\$948,959.32	
2/28/2023	MFT Transportation Renewal Fund				\$8,183.01	\$957,142.33	
2/28/2023	Motor Fuel Tax Fund				\$7,993.79	\$965,136.12	
3/31/2023	MFT Transportation Renewal Fund				\$7,544.53	\$972,680.65	
3/31/2023	Motor Fuel Tax Fund				\$8,158.52	\$980,839.17	
4/30/2023	MFT Transportation Renewal Fund				\$8,427.29	\$989,266.46	
4/30/2023	Motor Fuel Tax Fund				\$9,510.82	\$998,777.28	

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

Beginning Unobligated Balance as of 12/31/2012	\$324,369.37	Average MFT Allotment	\$10,105.01
Unobligated Balance as of 12/30/2023	\$1,213,965.24	Average TRF Allotment	\$7,239.14

Total MFT and TRF Allotment	\$1,710,296.77	Total Authorizations	\$1,520,808.41	Paid to State Debits	\$0.00
Total Supplemental Allotments	\$500,869.60	Total Credits	\$199,237.91	Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
5/31/2023	MFT Transportation Renewal Fund				\$8,520.91	\$1,007,298.19	
5/31/2023	Motor Fuel Tax Fund				\$9,714.04	\$1,017,012.23	
6/28/2023	Supplemental Allotment			FY2023 High Growth Cities	\$5,526.12	\$1,022,538.35	
6/30/2023	MFT Transportation Renewal Fund				\$8,851.08	\$1,031,389.43	
6/30/2023	Motor Fuel Tax Fund				\$10,088.27	\$1,041,477.70	
7/31/2023	MFT Transportation Renewal Fund				\$8,116.78	\$1,049,594.48	
7/31/2023	Motor Fuel Tax Fund				\$9,901.75	\$1,059,496.23	
8/31/2023	MFT Transportation Renewal Fund				\$9,292.99	\$1,068,789.22	
8/31/2023	Motor Fuel Tax Fund				\$9,464.86	\$1,078,254.08	
9/30/2023	MFT Transportation Renewal Fund				\$9,598.99	\$1,087,853.07	
9/30/2023	Motor Fuel Tax Fund				\$10,276.06	\$1,098,129.13	
10/23/2023	Credit	Maintenance	22-00000-00-GM	per Rev. MES	\$77,061.86	\$1,175,190.99	O
10/31/2023	MFT Transportation Renewal Fund				\$8,664.06	\$1,183,855.05	
10/31/2023	Motor Fuel Tax Fund				\$9,171.48	\$1,193,026.53	
11/30/2023	MFT Transportation Renewal Fund				\$10,133.88	\$1,203,160.41	
11/30/2023	Motor Fuel Tax Fund				\$10,804.83	\$1,213,965.24	

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

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TRANSACTIONS FROM 05/01/2023 TO 04/30/2024

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
Fund 20 MOTOR FUEL FUND							
Unclassified							
05/01/2023			20-00-1020 MFT CASH IN BANK		BEG. BALANCE		644,987.48
05/08/2023	CD	CHK	SUMMARY CD 05/08/2023			1,644.50	643,342.98
05/24/2023	CR	RCPT	MOTOR FUEL TAX 05/24/2023		17,938.11		661,281.09
05/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1313	2,981.87		664,262.96
06/19/2023	CR	RCPT	MOTOR FUEL TAX 06/19/2023		18,234.95		682,497.91
06/29/2023	GJ	JE	MFT HIGH GROWTH CITY ALLOTMENT	1357	5,526.12		688,024.03
06/30/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1341	2,511.65		690,535.68
07/24/2023	CR	RCPT	MOTOR FUEL TAX 07/24/2023		18,939.35		709,475.03
07/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1362	2,730.50		712,205.53
08/25/2023	CR	RCPT	MOTOR FUEL TAX 08/25/2023		18,018.53		730,224.06
08/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1370	2,937.31		733,161.37
09/08/2023	CD	CHK	SUMMARY CD 09/08/2023			13,401.27	719,760.10
09/18/2023	CR	RCPT	MOTOR FUEL TAX 09/18/2023		18,757.85		738,517.95
09/30/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1409	2,889.63		741,407.58
10/09/2023	CD	CHK	SUMMARY CD 10/09/2023			5,558.14	735,849.44
10/18/2023	CD	CHK	SUMMARY CD 10/18/2023			281,239.60	454,609.84
10/24/2023	CR	RCPT	MOTOR FUEL TAX 10/24/2023		19,875.05		474,484.89
10/31/2023	GJ	JE	CORR DEPT CURRAN ORTH RD P0013723003:	1414		100,554.91	373,929.98
10/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1424	2,270.78		376,200.76
11/07/2023	CD	CHK	SUMMARY CD 11/07/2023			16,796.75	359,404.01
11/16/2023	CD	CHK	SUMMARY CD 11/16/2023			67,787.13	291,616.88
11/16/2023	GJ	JE	CORR ACCT AND FUND FOR TOWNSHIP PORT:	1425	46,268.82		337,885.70
11/27/2023	CR	RCPT	MOTOR FUEL TAX 11/27/2023		17,835.54		355,721.24
11/30/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1429	1,461.82		357,183.06
12/21/2023	CD	CHK	SUMMARY CD 12/21/2023			11,652.90	345,530.16
12/22/2023	CR	RCPT	MOTOR FUEL TAX 12/22/2023		20,938.71		366,468.87
12/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1439	1,497.60		367,966.47
01/08/2024	CD	CHK	SUMMARY CD 01/08/2024			2,351.60	365,614.87
01/24/2024	CR	RCPT	MOTOR FUEL TAX 01/24/2024		19,706.07		385,320.94
01/31/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1447	1,500.41		386,821.35
02/08/2024	CD	CHK	SUMMARY CD 02/08/2024			492.00	386,329.35
02/23/2024	CR	RCPT	MOTOR FUEL TAX 02/23/2024		16,831.18		403,160.53
02/28/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1458	1,463.01		404,623.54
03/14/2024	CD	CHK	SUMMARY CD 03/14/2024			175.00	404,448.54
03/25/2024	CR	RCPT	MOTOR FUEL TAX 03/25/2024		17,954.95		422,403.49
03/31/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1461	1,681.30		424,084.79
04/08/2024	CD	CHK	SUMMARY CD 04/08/2024			2,039.15	422,045.64
04/29/2024	CR	RCPT	MOTOR FUEL TAX 04/29/2024		16,500.04		438,545.68
04/30/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1475	1,656.75		440,202.43
04/30/2024			20-00-1020	END BALANCE	298,907.90	503,692.95	440,202.43
05/01/2023			20-00-1040 MFT MONEY MARKET		BEG. BALANCE		118,628.91
05/31/2023	GJ	JE	INTEREST RECEIVED	1315	164.62		118,793.53
06/30/2023	GJ	JE	INTEREST RECEIVED	1344	165.99		118,959.52
07/31/2023	GJ	JE	INTEREST RECEIVED	1360	171.76		119,131.28
08/31/2023	GJ	JE	INTEREST RECEIVED	1372	172.01		119,303.29
09/30/2023	GJ	JE	INTEREST RECEIVED	1411	166.70		119,469.99
10/31/2023	GJ	JE	INTEREST RECEIVED	1417	172.49		119,642.48
11/30/2023	GJ	JE	INTEREST RECEIVED	1430	167.17		119,809.65
12/31/2023	GJ	JE	INTEREST RECEIVED	1441	172.99		119,982.64
01/31/2024	GJ	JE	INTEREST RECEIVED	1449	173.24		120,155.88
02/28/2024	GJ	JE	INTEREST RECEIVED	1460	162.29		120,318.17
03/31/2024	GJ	JE	INTEREST RECEIVED	1463	173.72		120,491.89
04/30/2024	GJ	JE	INTEREST RECEIVED	1477	168.36		120,660.25
04/30/2024			20-00-1040	END BALANCE	2,031.34	0.00	120,660.25
05/01/2023			20-00-1250 MFT MOTOR FUEL TAXES RECEIVABLE		BEG. BALANCE		17,938.11
05/01/2023	GJ	JE	TO REVERSE MANUAL JOURNAL ENTRY: 1328	1385		17,938.11	0.00
04/30/2024	GJ	JE	RECORD STATE MFT REVENUE A/R	1503	18,159.03		18,159.03
04/30/2024			20-00-1250	END BALANCE	18,159.03	17,938.11	18,159.03
05/01/2023			20-00-2200 MFT ACCOUNTS PAYABLE		BEG. BALANCE		(1,644.50)
05/08/2023	CD	CHK	SUMMARY CD 05/08/2023		1,644.50		0.00
08/31/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703662		8,907.10	(8,907.10)
08/31/2023	AP	INV	MFT VLG POPLAR GROVE - 6-4-7-1-23			4,494.17	(13,401.27)
08/31/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703708			
08/31/2023	AP	INV	MFT - VLG POPLAR GROVE 7-2-7-29-23				
09/08/2023	CD	CHK	SUMMARY CD 09/08/2023		13,401.27		0.00
09/29/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703752		5,558.14	(5,558.14)
09/29/2023	AP	INV	MFT ENGINEERING SERVICES 7.30.23-09.0				
10/09/2023	CD	CHK	SUMMARY CD 10/09/2023		5,558.14		0.00
10/11/2023	AP	INV	ROCK ROAD COMPANIES	P0013-7-23-00314		281,239.60	(281,239.60)
10/11/2023	AP	INV	STATE ST IMPROVEMENTS SECTION 23-000:				
10/18/2023	CD	CHK	SUMMARY CD 10/18/2023		281,239.60		0.00
10/24/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703791		16,796.75	(16,796.75)
10/24/2023	AP	INV	MFT ENGINEERING SERVICES 9.3-9.30.23				
11/07/2023	CD	CHK	SUMMARY CD 11/07/2023		16,796.75		0.00
11/08/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703818		3,891.50	(3,891.50)
11/08/2023	AP	INV	MFT ENGINEERING SERVICES 10.01-10.28.				
11/09/2023	AP	INV	CURRAN CONTRACTING	P0013-7-23-00314-B		12,850.17	(16,741.67)
11/09/2023	AP	INV	ORTH ROAD 23-00000-00-GM-B				
11/09/2023	AP	INV	ROCK ROAD COMPANIES	P0013-7-23-00314-B		51,045.46	(67,787.13)
11/09/2023	AP	INV	STATE ST IMPROVEMENTS 23-00011-00RS				
11/16/2023	CD	CHK	SUMMARY CD 11/16/2023		67,787.13		0.00

User: TREASURER
DB: Poplar Grove

TRANSACTIONS FROM 05/01/2023 TO 04/30/2024

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
			20-00-2200 MFT ACCOUNTS PAYABLE	(Continued)			
12/01/2023	AP	INV	CURRAN CONTRACTING	P0013-7-23-00314-C		11,652.90	(11,652.90)
			ORTH ROAD 23-00000-00-GM-FINAL				
12/21/2023	CD	CHK	SUMMARY CD 12/21/2023		11,652.90		0.00
12/22/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703848		2,351.60	(2,351.60)
			MFT - VLG POPLAR GROVE 10.29-12.2.23				
01/08/2024	CD	CHK	SUMMARY CD 01/08/2024		2,351.60		0.00
01/25/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703880		492.00	(492.00)
			MFT VLG POPLAR GROVE 12.03-12.31.23				
02/08/2024	CD	CHK	SUMMARY CD 02/08/2024		492.00		0.00
02/27/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703944		175.00	(175.00)
			ENG-MFT - VLG POPLAR GROVE 01.01-02.0				
03/14/2024	CD	CHK	SUMMARY CD 03/14/2024		175.00		0.00
03/25/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703972		611.00	(611.00)
			ENG 2023 MUNI EXPENDITURE STATEMENT				
03/25/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703973		1,428.15	(2,039.15)
			MFT VLG POPLAR GROVE 02.04-03.02.24				
04/08/2024	CD	CHK	SUMMARY CD 04/08/2024		2,039.15		0.00
04/29/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00704024		5,542.90	(5,542.90)
			MFT VLG POPLAR GROVE 3.3-3.30.24				
04/30/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00704058		4,036.14	(9,579.04)
			MFT VLG POPLAR GROVE 03/31-04/27/24				
04/30/2024	GJ	JE	ACCUE MCMAHON INV 704092	1518		612.50	(10,191.54)
04/30/2024			20-00-2200	END BALANCE	403,138.04	411,685.08	(10,191.54)
			20-00-3120 MOTOR FUEL TAX	BEG. BALANCE			
05/01/2023							0.00
05/01/2023	GJ	JE	TO REVERSE MANUAL JOURNAL ENTRY: 1328	1385	17,938.11		17,938.11
05/24/2023	CR	RCPT	MOTOR FUEL TAX 05/24/2023			17,938.11	0.00
06/19/2023	CR	RCPT	MOTOR FUEL TAX 06/19/2023			18,234.95	(18,234.95)
06/29/2023	GJ	JE	MFT HIGH GROWTH CITY ALLOTMENT	1357		5,526.12	(23,761.07)
07/24/2023	CR	RCPT	MOTOR FUEL TAX 07/24/2023			18,939.35	(42,700.42)
08/25/2023	CR	RCPT	MOTOR FUEL TAX 08/25/2023			18,018.53	(60,718.95)
09/18/2023	CR	RCPT	MOTOR FUEL TAX 09/18/2023			18,757.85	(79,476.80)
10/24/2023	CR	RCPT	MOTOR FUEL TAX 10/24/2023			19,875.05	(99,351.85)
11/27/2023	CR	RCPT	MOTOR FUEL TAX 11/27/2023			17,835.54	(117,187.39)
12/22/2023	CR	RCPT	MOTOR FUEL TAX 12/22/2023			20,938.71	(138,126.10)
01/24/2024	CR	RCPT	MOTOR FUEL TAX 01/24/2024			19,706.07	(157,832.17)
02/23/2024	CR	RCPT	MOTOR FUEL TAX 02/23/2024			16,831.18	(174,663.35)
03/25/2024	CR	RCPT	MOTOR FUEL TAX 03/25/2024			17,954.95	(192,618.30)
04/29/2024	CR	RCPT	MOTOR FUEL TAX 04/29/2024			16,500.04	(209,118.34)
04/30/2024	GJ	JE	RECORD STATE MFT REVENUE A/R	1503		18,159.03	(227,277.37)
04/30/2024			20-00-3120	END BALANCE	17,938.11	245,215.48	(227,277.37)
			20-00-3900 MFT INTEREST	BEG. BALANCE			
05/01/2023							0.00
05/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1313		2,981.87	(2,981.87)
05/31/2023	GJ	JE	INTEREST RECEIVED	1315		164.62	(3,146.49)
06/30/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1341		2,511.65	(5,658.14)
06/30/2023	GJ	JE	INTEREST RECEIVED	1344		165.99	(5,824.13)
07/31/2023	GJ	JE	INTEREST RECEIVED	1360		171.76	(5,995.89)
07/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1362		2,730.50	(8,726.39)
08/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1370		2,937.31	(11,663.70)
08/31/2023	GJ	JE	INTEREST RECEIVED	1372		172.01	(11,835.71)
09/30/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1409		2,889.63	(14,725.34)
09/30/2023	GJ	JE	INTEREST RECEIVED	1411		166.70	(14,892.04)
10/31/2023	GJ	JE	INTEREST RECEIVED	1417		172.49	(15,064.53)
10/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1424		2,270.78	(17,335.31)
11/30/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1429		1,461.82	(18,797.13)
11/30/2023	GJ	JE	INTEREST RECEIVED	1430		167.17	(18,964.30)
12/31/2023	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1439		1,497.60	(20,461.90)
12/31/2023	GJ	JE	INTEREST RECEIVED	1441		172.99	(20,634.89)
01/31/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1447		1,500.41	(22,135.30)
01/31/2024	GJ	JE	INTEREST RECEIVED	1449		173.24	(22,308.54)
02/28/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1458		1,463.01	(23,771.55)
02/28/2024	GJ	JE	INTEREST RECEIVED	1460		162.29	(23,933.84)
03/31/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1461		1,681.30	(25,615.14)
03/31/2024	GJ	JE	INTEREST RECEIVED	1463		173.72	(25,788.86)
04/30/2024	GJ	JE	INTEREST - COMMINGLED ACCOUNTS	1475		1,656.75	(27,445.61)
04/30/2024	GJ	JE	INTEREST RECEIVED	1477		168.36	(27,613.97)
04/30/2024			20-00-3900	END BALANCE	0.00	27,613.97	(27,613.97)
			20-00-4232 MFT ENGINEERING SERVICES	BEG. BALANCE			
05/01/2023							0.00
08/31/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703662	8,907.10		8,907.10
			MFT VLG POPLAR GROVE - 6-4-7-1-23				
08/31/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703708	4,494.17		13,401.27
			MFT - VLG POPLAR GROVE 7-2-7-29-23				
09/29/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703752	5,558.14		18,959.41
			MFT ENGINEERING SERVICES 7.30.23-09.0				
10/24/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703791	16,796.75		35,756.16
			MFT ENGINEERING SERVICES 9.3-9.30.23				
11/08/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703818	3,891.50		39,647.66
			MFT ENGINEERING SERVICES 10.01-10.28.				
12/22/2023	AP	INV	MCMAHON ASSOCIATES, INC.	00703848	2,351.60		41,999.26
			MFT - VLG POPLAR GROVE 10.29-12.2.23				
01/31/2024	GJ	JE	RECLASSIFY MFT AP ENTRIES MCMAHON ASSOCIATES, INC.	1445		41,999.26	0.00
01/31/2024	GJ	JE	TO REVERSE MANUAL JOURNAL ENTRY: 1445	1514	41,999.26		41,999.26
03/25/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703972	611.00		42,610.26
			ENG 2023 MUNI EXPENDITURE STATEMENT				
04/30/2024	GJ	JE	ACCUE MCMAHON INV 704092	1518	612.50		43,222.76

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
20-00-4232 MFT ENGINEERING SERVICES					(Continued)		
04/30/2024			20-00-4232	END BALANCE	85,222.02	41,999.26	43,222.76
05/01/2023			20-00-4409 ROAD CONSTRUCTION		BEG. BALANCE		0.00
10/11/2023	AP	INV	ROCK ROAD COMPANIES	P0013-7-23-00314	281,239.60		281,239.60
10/31/2023	GJ	JE	STATE ST IMPROVEMENTS SECTION 23-0001				
11/09/2023	AP	INV	CORR DEPT CURRAN ORTH RD P0013723003	1414	100,554.91		381,794.51
			CURRAN CONTRACTING	P0013-7-23-00314-B	12,850.17		394,644.68
			ORTH ROAD 23-00000-00-GM-B				
11/09/2023	AP	INV	ROCK ROAD COMPANIES	P0013-7-23-00314-B	51,045.46		445,690.14
			STATE ST IMPROVEMENTS 23-00011-00RS				
11/16/2023	GJ	JE	CORR ACCT AND FUND FOR TOWNSHIP PORT	1425		46,268.82	399,421.32
12/01/2023	AP	INV	CURRAN CONTRACTING	P0013-7-23-00314-C	11,652.90		411,074.22
			ORTH ROAD 23-00000-00-GM-FINAL				
01/25/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703880	492.00		411,566.22
			MFT VLG POPLAR GROVE 12.03-12.31.23				
01/31/2024	GJ	JE	RECLASSIFY MFT AP ENTRIES MCMAHON ASS	1445	41,999.26		453,565.48
01/31/2024	GJ	JE	TO REVERSE MANUAL JOURNAL ENTRY: 1445	1514		41,999.26	411,566.22
02/27/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703944	175.00		411,741.22
			ENG-MFT - VLG POPLAR GROVE 01.01-02.01				
03/25/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00703973	1,428.15		413,169.37
			MFT VLG POPLAR GROVE 02.04-03.02.24				
04/29/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00704024	5,542.90		418,712.27
			MFT VLG POPLAR GROVE 3.3-3.30.24				
04/30/2024	AP	INV	MCMAHON ASSOCIATES, INC.	00704058	4,036.14		422,748.41
			MFT VLG POPLAR GROVE 03/31-04/27/24				
04/30/2024			20-00-4409	END BALANCE	511,016.49	88,268.08	422,748.41
UNCLASSIFIED: Unclassified					1,336,412.93	1,336,412.93	779,910.00
TOTAL FOR FUND 20 MOTOR FUEL FUND					1,336,412.93	1,336,412.93	779,910.00



District	County	Resolution Number	Resolution Type	Section Number
2	Boone		Supplemental	14-00000-00-GM

BE IT RESOLVED, by the _____ **Board** _____ of the _____ **Village** _____ of
Governing Body Type Local Public Agency Type

_____ **Poplar Grove** _____ Illinois that there is hereby appropriated the sum of **Twenty Thousand**
Name of Local Public Agency

And No/100 _____ Dollars (**\$20,000.00**)

of Motor Fuel Tax funds for the purpose of maintaining streets and highways under the applicable provisions of Illinois Highway Code from

_____ **01/01/14** _____ to _____ **12/31/14** _____
Beginning Date Ending Date

BE IT FURTHER RESOLVED, that only those operations as listed and described on the approved Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

BE IT FURTHER RESOLVED, that _____ **Village** _____ of _____ **Poplar Grove** _____
Local Public Agency Type Name of Local Public Agency

shall submit within three months after the end of the maintenance period as stated above, to the Department of Transportation, on forms available from the Department, a certified statement showing expenditures and the balances remaining in the funds authorized for expenditure by the Department under this appropriation, and

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I _____ **Village** _____ Clerk in and for said _____ **Village** _____
Name of Clerk Local Public Agency Type Local Public Agency Type
of _____ **Poplar Grove** _____ in the State of Illinois, and keeper of the records and files thereof, as
Name of Local Public Agency

provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the

_____ **Board** _____ of _____ **Poplar Grove** _____ at a meeting held on _____
Governing Body Type Name of Local Public Agency Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this _____ day of _____
Day Month, Year

(SEAL, if required by the LPA)

Clerk Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation



Submittal Type

Maintenance Expenditure Statement

District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	14-00000-00-GM	01/01/14	12/31/14

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Contract	Maint					\$271,294.23	\$271,294.23	
Total Cost							\$271,294.23	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$0.00
Engineering Inspection Fee	
Material Testing Costs	
Advertising Costs	
Bridge Inspection Costs	
Maintenance Engineering Total	\$0.00

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$271,294.23	\$0.00
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$271,294.23	\$0.00
Motor Fuel Tax Portion	\$271,294.23	\$0.00
Motor Fuel Tax Authorized	\$0.00	
Surplus/Deficit	(\$271,294.23)	\$0.00
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Original**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	14-00000-00-GM	01/01/14	12/31/14

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By

Entry Date



District	County	Resolution Number	Resolution Type	Section Number
2	Boone		Supplemental	18-00000-00-GM

BE IT RESOLVED, by the _____ **Board** _____ of the _____ **Village** _____ of
Governing Body Type Local Public Agency Type
 _____ **Poplar Grove** _____ Illinois that there is hereby appropriated the sum of **Twenty Thousand**
Name of Local Public Agency

And No/100 _____ Dollars (**\$20,000.00**)

of Motor Fuel Tax funds for the purpose of maintaining streets and highways under the applicable provisions of Illinois Highway Code from

_____ **01/01/18** _____ to _____ **12/31/18** _____
Beginning Date Ending Date

BE IT FURTHER RESOLVED, that only those operations as listed and described on the approved Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

BE IT FURTHER RESOLVED, that _____ **Village** _____ of _____ **Poplar Grove** _____
Local Public Agency Type Name of Local Public Agency

shall submit within three months after the end of the maintenance period as stated above, to the Department of Transportation, on forms available from the Department, a certified statement showing expenditures and the balances remaining in the funds authorized for expenditure by the Department under this appropriation, and

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I _____ **Village** _____ Clerk in and for said _____ **Village** _____
Name of Clerk Local Public Agency Type Local Public Agency Type
 of _____ **Poplar Grove** _____ in the State of Illinois, and keeper of the records and files thereof, as
Name of Local Public Agency

provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the

_____ **Board** _____ of _____ **Poplar Grove** _____ at a meeting held on _____
Governing Body Type Name of Local Public Agency Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this _____ day of _____
Day Month, Year

(SEAL, if required by the LPA)

Clerk Signature & Date

APPROVED

Regional Engineer Signature & Date
 Department of Transportation



Submittal Type

Maintenance Expenditure Statement

District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	18-00000-00-GM	01/01/18	12/31/18

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Contract	Maint					\$252,224.85	\$252,224.85	
Stripping	Maint			\$907.20			\$907.20	
Total Cost							\$253,132.05	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$8,590.23
Engineering Inspection Fee	\$5,413.82
Material Testing Costs	\$1,425.00
Advertising Costs	\$220.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$15,649.05

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$253,132.05	\$15,649.05
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$253,132.05	\$15,649.05
Motor Fuel Tax Portion	\$253,132.05	\$15,649.05
Motor Fuel Tax Authorized	\$245,440.00	\$14,560.00
Surplus/Deficit	(\$7,692.05)	(\$1,089.05)
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Original**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	18-00000-00-GM	01/01/18	12/31/18

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By Entry Date



Local Public Agency General Maintenance

Submittal Type **Supplemental**

Maintenance Expenditure Statement

District **2** Estimate of Cost For **Municipality**

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	19-00000-00-GM	01/01/19	12/31/19

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/Contracts (Non Bid)	Materials/Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Materials	Maint			\$7,329.61			\$7,329.61	
Total Cost							\$7,329.61	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$0.00
Engineering Inspection Fee	
Material Testing Costs	
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$0.00

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$7,329.61	\$0.00
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$7,329.61	\$0.00
Motor Fuel Tax Portion	\$7,329.61	
Motor Fuel Tax Authorized	\$0.00	
Surplus/Deficit	(\$7,329.61)	
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Prepared By IDOT

Maintenance Expenditure Statement

Submittal Type **Supplemental**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	19-00000-00-GM	01/01/19	12/31/19

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location	Received Date	Additional Location?
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WMFT Entry By	Entry Date
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Local Public Agency General Maintenance

Submittal Type

Maintenance Expenditure Statement

District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	20-00000-00-GM	01/01/20	12/31/20

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Stripping	Maint			\$1,059.72			\$1,059.72	
Contract	Maint					\$175,302.00	\$175,302.00	
Total Cost							\$176,361.72	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$8,765.10
Engineering Inspection Fee	\$7,843.61
Material Testing Costs	\$765.00
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$17,373.71

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$176,361.72	\$17,373.71
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$176,361.72	\$17,373.71
Motor Fuel Tax Portion	\$176,361.72	\$17,373.71
Motor Fuel Tax Authorized	\$175,302.00	\$20,518.48
Surplus/Deficit	(\$1,059.72)	\$3,144.77
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Revised**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	20-00000-00-GM	01/01/20	12/31/20

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By

Entry Date



Submittal Type

Maintenance Expenditure Statement

District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	21-00000-00-GM	01/01/21	12/31/21

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/ Contracts (Non Bid)	Materials/ Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Materials	Maint			\$2,439.89			\$2,439.89	
Contract	Maint					\$183,352.46	\$183,352.46	
Total Cost							\$185,792.35	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$8,538.65
Engineering Inspection Fee	\$9,660.34
Material Testing Costs	
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$18,198.99

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$185,792.35	\$18,198.99
Contributions, Refunds, Paid with Other Funds	\$4,506.12	\$2,945.24
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$181,286.23	\$15,253.75
Motor Fuel Tax Portion	\$181,286.23	\$15,253.75
Motor Fuel Tax Authorized	\$178,846.35	\$15,253.75
Surplus/Deficit	(\$2,439.88)	\$0.00
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Prepared By IDOT

Maintenance Expenditure Statement

Submittal Type **Revised**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	21-00000-00-GM	01/01/21	12/31/21

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

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WMFT Entry By Entry Date

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Local Public Agency General Maintenance

Maintenance Expenditure Statement

Submittal Type

District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	22-00000-00-GM	01/01/22	12/31/22

Maintenance Items

Maintenance Operation	Maint Eng Category	LPA Labor	LPA Equipment Rental	Materials/Contracts (Non Bid)	Materials/Deliver & Install, Request for Quotations (Bid Items)	Formal Contract (Bid Items)	Total Operation Cost	Operation Engineering Inspection Fee
Contract	Maint					\$199,552.74	\$199,552.74	
Total Cost							\$199,552.74	

Maintenance Engineering Cost Summary

	Costs
Preliminary Engineering Fee	\$10,589.10
Engineering Inspection Fee	\$9,437.12
Material Testing Costs	\$715.00
Advertising Costs	\$0.00
Bridge Inspection Costs	
Maintenance Engineering Total	\$20,741.22

	Maintenance	Maint. Engineering
Total Maintenance Program Costs	\$199,552.74	\$20,741.22
Contributions, Refunds, Paid with Other Funds	\$0.00	\$0.00
Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion	\$199,552.74	\$20,741.22
Motor Fuel Tax Portion	\$199,552.74	\$20,741.22
Motor Fuel Tax Authorized	\$124,370.88	\$19,461.02
Surplus/Deficit	(\$75,181.86)	(\$1,280.20)
Rebuild Illinois Portion		
Rebuild Illinois Authorized		
Surplus/Deficit		
The difference between, "Total Motor Fuel Tax / Rebuild Illinois (RBI) Portion," "Motor Fuel Tax Portion," and "Rebuild Illinois Portion" must equal zero (0).	\$0.00	\$0.00

Remarks

Maintenance Expenditure Statement

Submittal Type **Revised**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
Village of Poplar Grove	Boone	22-00000-00-GM	01/01/22	12/31/22

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

IDOT Department Use Only

Received Location Received Date Additional Location?

WMFT Entry By Entry Date