



AUGUST 2010 ISSUE

Audit Watch is a report issued by the Auditor's Office which contains information of interest to county officials and board members. This issue for the eighth month of the Fiscal Year 2010 is a supplement to the July 31, 2010 financial information prepared and issued by the Finance Department. As of July 31, 2010, county offices and departments would be at 67% of their budgeted expenditures. Allowing for a 3% threshold, the offices and departments listed on the second page of this newsletter are at or over 70% of budget expenditures with the same period of the prior year presented for comparison.

- * Debt Service expenditures are comparable with the prior year.
- * Details pertaining to other significant expenditures can be obtained from the Finance Department.
- * Budget overages are based upon actual expenditures plus encumbrances in relation to the revised budget. Encumbrances are an important factor in the Impact Fee overages.
- * In reviewing the provided information, the timing of expenditures is a factor. Overages at this point in time may not be the situation at fiscal year end.
- * As offices/departments get closer to exceeding their budgets, we will issue audit alerts with notification to the County Board Chairman, Finance Director, Executive Committee and Finance/Budget Committee and other interested parties. At the point where expenditures exceed budget, vendor invoices and payroll will no longer be processed until authorized by the Finance Department and Finance/Budget Committee.

SEE PAGE TWO FOR COMPLETE LIST

NOTE: The Treasurer's Office has issued a memo to the department heads stating that staff will be re-assigned to collections for the period of 8-23 thru 9-09 and 10-18 thru 10-26. The Treasurer will not process payments during these periods. The Auditor's Office will continue to process accounts payable during these periods. If you are unaware of this memo please contact your department head or the Treasurer's Office.



SPECIAL POINTS OF INTEREST:

- *Next AP payment cycle date is 09-08 and then 09-22*
- *Next Payroll Date is 09-03, Friday before Labor Day*
- *Remember to print **Master Card** statements the Monday before the next AP payment cycle.*
- ***Please reread the AP Procedures** distributed Dec. 2009. This is a good time to make sure you are following the current procedures.*
- ***Batches/Invoices** that do not follow current procedures will be returned to Dept.*

EXPENDITURES:	<u>07-31-2010</u>	<u>07-31-2009</u>
<u>GENERAL FUND</u>		
CIRCUIT CLERK	73%	66%
JUVENILE CUSTODY	95%	83%
JUDICIARY AND COURTS	80%	73%
OPERATIONAL SUPPORT	86%	75%
<u>SPECIAL FUNDS</u>		
RIVER BOAT	83%	55%
WEED & SEED	75%	76%
MOTOR FUEL TAX	77%	84%
JUVENILE DRUG COURT (1)	100%	43%
HOME	86%	38%
HOMELESS MGMT INFO SYSTEMS	72%	—
RECOVERY ACT PROGRAM	108%	—
STORM WATER MGMT	91%	35%
TRANSIT SALES TAX BOND CONST.	84%	—
TRANSPORTATION CAPITAL	81%	125%
CAMPTON HILLS IMPACT FEES	72%	73%
GREATER ELGIN IMPACT FEES (2)	133%	247%
TRI-CITIES IMPACT FEES (2)	115%	197%
WEST CENTRAL IMPACT FEES	100%	99%
NORTH IMPACT FEES (2)	256%	49%

(cont'd)

 THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

EXPENDITURES:

<u>SPECIAL FUNDS (cont)</u>		
PUBLIC SAFETY SALES TAX	82%	65%
TRANSPORTATION SALES TAX	89%	120%
<u>DEBT SERVICE</u>		
ADULT JUSTICE FACILITY	100%	100%
JUVENILE JUSTICE BOND	100%	100%
CAPITAL IMPROVEMENT BOND	98%	98%
MOTOR FUEL TAX BOND	99%	99%
<u>ENTERPRISE FUNDS</u>		
SURCHARGE	79%	64%
GENERAL (3)	569%	64%

The Above Financial Information is **UNAUDITED**

- (1) Entire expenditure is a transfer
- (2) Encumbrances
- (3) Purchase of Wards Building without a budget prepared for acquisition

(cont'd)

SPECIAL & ENTERPRISE FUNDS

JULY 31, 2010

<u>SPECIAL REVENUE FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>
RIVERBOAT	96%	83%
WEED & SEED	81%	75%
MOTOR FUEL TAX	55%	77%
HOME	86%	86%
HOMELESS MGMT INFO SYSTEMS	76%	72%
RECOVERY ACT PROGRAM	41%	108%
STORMWATER MGMT	52%	91%
TRANSIT SALES TAX BOND CONST.	0%	84%
TRANSPORTATION CAPITAL	118%	81%
CAMPTON HILLS IMPACT FEES	41%	72%
GREATER ELGIN IMPACT FEES	32%	(2) 133%
TRI-CITIES IMPACT FEES	18%	(2) 115%
WEST CENTRAL IMPACT FEES	2%	100%
NORTH IMPACT FEES	2%	(2) 256%
PUBLIC SAFETY SALES TAX	52%	82%
TRANSPORTATION SALES TAX	39%	89%
ENTERPRISE SURCHARGE	293%	79%
ENTERPRISE GENERAL	2%	(3) 569%

(2) ENCUMBRANCES

(3) PURCHASE OF WARDS BUILDING WITHOUT A BUDGET PREPARED FOR ACQUISITION

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

CLARIFICATION CORNER—GENERAL

FAQ'S GENERAL:

How do I have a remit sent with my payment (check) ? *Make a copy of the whole invoice. Do not remove or tear remittance off original invoice. Paperclip all remits (copies of invoice) together in back or in front of your invoice batch. Do not expect this to be done for you :)*

Per Diem FAQ's:

When I request a per diem for meals do I need to turn in the meal receipt? *NO, you do not need to submit a receipt for meal reimbursement*

using the per diem rate. If you elect to not request a per diem and request an actual cost reimbursement, a receipt is required and the reimbursement amount will be limited per the county Financial Policy.

When do I need to provide an agenda or proof of registration? *Whenever an employee attends any event, i.e. conference, training seminar or workshop, where a registration fee is charged a copy of the registration, agenda or such other document that shows what meal is included must be submitted with the PEV—regardless if the employee elects to*

use actual cost reimbursement or per diem reimbursement.

The Watch Dogs:

Bill Keck

John Harahan

Michele Matuszak



THOUGHT OF THE DAY!!!!!!

CHASERS

A sign on Washington's Route 8, featuring an illustration of a police car with lights flashing, reads "IF YOU DRINK AND DRIVE, WE'LL PROVIDE THE CHASERS."

SPECIAL POINTS OF INTEREST:

- *Submit the original invoice for payment requests*
- *On the original invoice highlight the vendor name and amount*
- *Include the account number string and batch number on all original invoices*
- *If the original invoice or receipt is smaller than 8-1/2x11, then affix to an 8-1/2x11 sheet of scrap paper*
- *Direct deposit is available for PEV reimbursements—contact the Finance Department.*

