



AUGUST 2011 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 2011 is a supplement to the July 31, 2011 financial information prepared and issued by the Finance Department. As of July 31, 2011, 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 and Building Management 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 8-22 thru 9-09 and 10-17 thru 10-24. 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 08-23 and then 09-06 and 09/22/2011*
- *Next Payroll Date is 09-02, Friday before Labor Day*
- *Remember to print **Master Card** statements every 2 weeks!!! And pay them.*
- ***Please reread the AP Procedures** distributed Dec. 2009. This is a good time to make sure you are following the current procedures.*
- ***Batch submittal procedures:** These should also be reviewed.*

EXPENDITURES:	<u>07-31-2011</u>	<u>07-31-2010</u>
<u>GENERAL FUND</u>		
BUILDING MANAGEMENT	82% (3)	59%
ELECTIONS	75%	51%
JUDICIARY & COURTS	723%	80%
CIRCUIT CLERK	72%	73%
COURT SERVICES ADMINISTRATION	77%	57%
<u>SPECIAL FUNDS</u>		
RIVER BOAT	85%	83%
VITAL RECORDS AUTOMATION	71%	61%
CHILDREN'S WAITING ROOM	71%	56%
COURT DOCUMENT STORAGE	80%	40%
CHILD SUPPORT	71%	51%
WEED & SEED	73%	75%
COUNTY HIGHWAY	72%	68%
MOTOR FUEL TAX	99%	77%
COUNTY HIGHWAY MATCHING	98%	50%
MOTOR FUEL LOCAL OPTION	100%	60%
TRANSPORTATION SALES TAX	89%	89%
CDBG	93%	38%
HPRP	107%	108%
AURORA IMPACT FEES	212%	2%
CAMPTON HILLS IMPACT FEES	97% (2)	72%

(cont'd)

 THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

EXPENDITURES:
07-31-2010
07-31-2009

<u>SPECIAL FUNDS (cont.)</u>		
GREATER ELGIN IMPACT FEES	296% (2)	133%
SOUTHWEST IMPACT FEES	139%(2)	0%
TRI-CITIES IMPACT FEES	100% (2)	115%
WEST CENTRAL IMPACT FEES	100% (2)	100%
NORTH IMPACT FEES	316% (2)	256%
ADULT DRUG COURT	100% (1)	100%
<u>CAPITAL</u>		
CAPITAL PROJECTS	77%	35%
CAPITAL IMPROVEMENT BOND CONSTRUCTION	78%	33%
TRANSIT SALES TAX BOND CONST.	125%	84%
TRANSPORTATION CAPITAL	78%	81%
<u>DEBT SERVICE</u>		
ADULT JUSTICE FACILITY	100%	100%
JUVENILE JUSTICE BOND	100%	100%
CAPITAL IMPROVEMENT BOND	98%	98%
MOTOR FUEL TAX BOND	98%	99%
TRANSIT SALES TAX	98%	6%
<u>ENTERPRISE FUNDS</u>		
SURCHARGE	82%	79%

 The Above Financial Information is **UNAUDITED**

- (1) Entire expenditure is a transfer
- (2) Entirely due to encumbrances
- (3) Primarily due to encumbrances

BUDGET DEFICIENCY

GENERAL FUND REVENUES

In the budget process, proposed expenditures are everybody's wish list and a crystal ball is oftentimes needed for revenue projections. Based upon current projections for the general fund, expenditure requests exceed projected revenues by \$5.5 million. In order to eliminate this deficiency and balance the general fund budget, we need to increase revenues or decrease expenditures or a combination of both.

This month we will consider revenue alternatives. The Judiciary has proposed an increase in Court fees based upon an increase in population. Are there any other fees which are based upon population? With improvement in the economy, there should be an increase in home sales and new construction accompanied by additional recording and building permit fees.

The Auditor's office would like your suggestions for increasing general fund revenues. Please send your suggestions to us on the form below. We will evaluate suggestions and submit the most reasonable to the Finance Budget Committee. The top Three suggestions as evaluated by the Auditor's office will receive recognition in a future issue of the Audit Watch. This request for general fund revenue suggestions is only being submitted to the Audit Watch distribution list.

Tear here

GENERAL FUND REVENUE SUGGESTION

NAME:

DEPARTMENT:

OFFICE PHONE #:

E-MAIL:

SUGGESTION:

NEW MEANING FOR COMMON COMMENTS**YOU GOT MAIL**

A man was in his front yard mowing grass when his neighbor came out of the house and went straight to her mailbox.

She opened it, looked inside, slammed it shut, and stormed back into her house. A little later she came out of her house again, went to the mailbox, again opened it, and slammed it shut again. Angrily, back into the house she went.

As the man was getting ready to edge the lawn, here she came again. She marched to the mailbox, opened it and then slammed it closed harder than ever.

Puzzled by her actions, than man asked her, "Is something wrong?"

To which she replied, "There certainly is! My stupid computer keeps telling me I've got mail!"

PUT IT ON MY BILL

There was a duck that went to a local store to buy chapstick, the clerk asked if he would pay cash and the duck said, no, just put it on my bill.

HOW MANY PEOPLE WORK

"How many people work in your office?" the boss asked the department head.

"Oh, about half of them, Sir!"

IT'S FOR YOU

The boss was very exasperated with his new secretary. She ignored the telephone when it rang.

"You ,must answer the telephone," he told her irritably.

"All right," she replied, " but it seems so silly. Nine time out of ten, it's for you!"



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.*

