

NOVEMBER 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 eleventh month of the Fiscal Year 2011 is a supplement to the October 31, 2011 financial information prepared and issued by the Finance Department. As of October 31, 2011, county offices and departments would be at 92% 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 95% 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



**SPECIAL POINTS
OF INTEREST:**

- *Next AP payment cycle date is 11/29/2011 and then 12/13/2011.*
- *Next Payroll Date is 11/23/2011.*
- *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.*
- ***Year End Procedures:** Have been emailed. **Personal Expense Vouchers** should have the appropriate Fiscal Year you want them posted to.*

EXPENDITURES:	<u>10-31-2011</u>	<u>10-31-2010</u>
<u>GENERAL FUND</u>		
REGIONAL OFFICE OF EDUCATION	100%	95%
CIRCUIT CLERK	99%	103%
COURT SERVICES ADMINATION	110%	84%
JUVENILE CUSTODY	95%	99%
<u>SPECIAL FUNDS</u>		
VITAL RECORD AUTOMATION	99%	84%
COURT DOCUMENT STORAGE	99%	54%
DRUG PROSECUTION	96%	87%
JUVENILE DRUG COURT	100%	100%
MOTOR FUEL TAX	106%	83%
COUNTY HIGHWAY MATCHING	98%	50%
MOTOR FUEL LOCAL OPTION	102%	65%

(cont'd)

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

EXPENDITURES:10-31-201110-31-2010

<u>SPECIAL FUNDS (cont.)</u>		
TRANSPORTATION SALES TAX	99%	89%
CDBG	117%	58%
RECOVERY ACT PROGRAMS	105%	97%
ADULT DRUG COURT	100%(1)	100%
CAMPTON HILLS IMPACT FEES	97%(2)	24%
GREATER ELGIN IMPACT FEES	296% (2)	133%
SOUTHWEST IMPACT FEES	100% (2)	1%
TRI-CITIES IMPACT FEES	103% (2)	115%
WEST CENTRAL IMPACT FEES	100% (2)	100%
NORTH IMPACT FEES	316% (2)	256%
AURORA AREA IMPACT FEES	218% (2)	9%
<u>CAPITAL</u>		
CAPITAL PROJECTS	135%	56%
TRANSIT SALES TAX BOND CONST.	125%	105%

The Above Financial Information is **UNAUDITED**

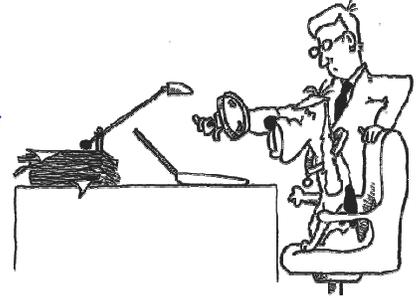
- (1) Entire expenditure is a transfer
- (2) Encumbrances for future programs

(cont'd)

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 as a separate batch (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: **Wish you and your family a Happy Thanksgiving!**



Bill Keck

John Harahan

Lynn Carlstrom

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.*



Thanksgiving Facts throughout History:

- Benjamin Franklin wanted the turkey to be the national bird of the U.S.
- Sarah Josepha Hale, an American magazine editor, persuaded Abraham Lincoln to declare Thanksgiving a national holiday. She is also the author of the popular nursery rhyme "Mary Had a Little Lamb"
- Abraham Lincoln issued a 'Thanksgiving Proclamation' on third October 1863 and officially set aside the last Thursday of November as the national day for Thanksgiving.
- The annual Macy's Thanksgiving Day Parade tradition began in the 1920's.
- In 1939, President Roosevelt proclaimed that Thanksgiving would take place on November 23rd, not November 30th, as a way to spur economic growth and extend the Christmas shopping season.
- Congress to passed a law on December 26, 1941, ensuring that all Americans would celebrate a unified Thanksgiving on the fourth Thursday of November every year.
- Since 1947, the National Turkey Federation has presented a live turkey and two dressed turkeys to the President. The President does not eat the live turkey. He "pardons" it and allows it to live out its days on a historical farm.

Fun Facts about Thanksgiving Today:

- In the U.S., about 280 million turkeys are sold for the Thanksgiving celebrations.
- Each year, the average American eats somewhere between 16 - 18 pounds of turkey.
- Californians are the largest consumers of turkey in the United States.
- Thanksgiving Day is celebrated on the fourth Thursday in November in the United States.
- Although, Thanksgiving is widely considered an American holiday, it is also celebrated on the second Monday in October in Canada.
- Black Friday is the Friday after Thanksgiving in the United States, where it is the beginning of the traditional Christmas shopping season.



Fun Turkey Facts:

- The average weight of a turkey purchased at Thanksgiving is 15 pounds.
- The heaviest turkey ever raised was 86 pounds, about the size of a large dog.
- A 15 pound turkey usually has about 70 percent white meat and 30 percent dark meat.
- The five most popular ways to serve leftover turkey is as a sandwich, in stew, chili or soup, casseroles and as a burger.
- Turkey has more protein than chicken or beef. Turkeys will have 3,500 feathers at maturity.
- Male turkeys gobble. Hens do not. They make a clucking noise. Commercially raised turkeys cannot fly.
- Turkeys have heart attacks. The United States Air Force was doing test runs and breaking the sound barrier. Nearby turkeys dropped dead with heart attacks.
- A large group of turkeys is called a flock. Turkeys have poor night vision.
- It takes 75-80 pounds of feed to raise a 30 pound tom turkey.
- A 16-week-old turkey is called a fryer. A five to seven month old turkey is called a young roaster.