



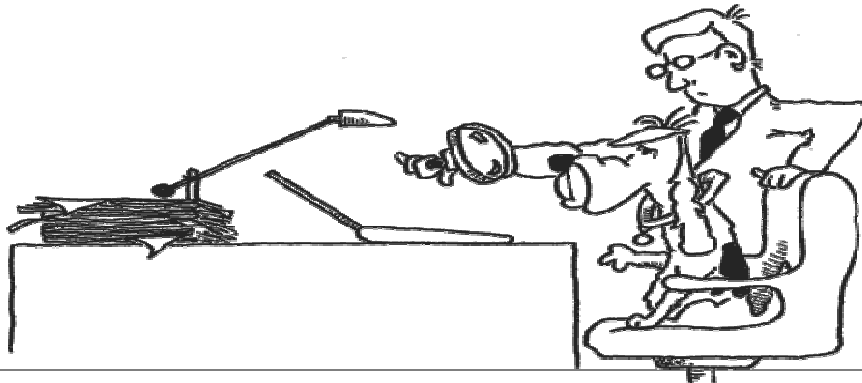
KANE COUNTY AUDITOR'S OFFICE
A U D I T W A T C H

FEBRUARY 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 second month of the Fiscal Year 2011 is a supplement to the January 31, 2011 financial information prepared and issued by the Finance Department. As of January 31, 2011 county offices and departments would be at 17% 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 20% of budget expenditures.

- * Budget overages are based upon actual expenditures plus encumbrances in relation to the budget. Encumbrances in the Transportation Division represent commitments for future projects.
- * Debt Service expenditures are comparable with the prior year.
- * Details pertaining to other significant expenditures can be obtained from the Finance Department.

SEE PAGE TWO FOR COMPLETE LIST



**SPECIAL POINTS
OF INTEREST:**

- *Next AP payment cycle date is 02/23/2011*
- *Next Payroll Date is 03/04/2011*
- *Remember to print Master Card statements the Monday before the next AP payment cycle.*
- *Please put a note on PEV's for address change.*
- *PEV's are for employees only and not Contract Employees.*
- *All payables, including PEVs are due at 12:00 pm on the Tuesday before the AP payment cycle due date.*

EXPENDITURES:01-31-1101-31-10

Regional Office of Education	20%	19%
Adult Justice Facility Debt Service	73%	71%
Operational Support	37%	66%
Insurance Liability—HRM	20%	45%
Riverboat	46%	43%
Public Safety Sales Tax	32%	60%
Children's Waiting Room	21%	13%
Court Document Storage	21%	8%
Weed and Seed	38%	27%
Adult Drug Court	100% (1)	—
County Highway	35%	40%
County Bridge	60%	17%
Motor Fuel Tax	72%	64%
County Highway Matching	98%	50%
Motor Fuel Local Option	38%	42%
Transportation Sales Tax	77%	84%
CDBG	59%	10%
Cost share Drainage	28%	0%
Recovery Act Programs	154% (2)	10%
Capital Improvement Bond Const.	92% (2)	0%
Transit Sales Tax Bond Const.	46%	47%
Transportation Capital	47%	85%
Greater Elgin Impact Fees	296% (3)	133%
Northwest Impact Fees	44% (2)	3%
Southwest Impact Fees	139% (3)	12%
Tri—Cities Impact Fees	103% (3)	115%
Upper Fox Valley Impact Fees	32%	5%

- 1) TRANSFER OF ENTIRE BUDGET
- 2) PRIMARILY DUE TO ENCUMBRANCES
- 3) ENTIRELY DUE TO ENCUMBRANCES

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

EXPENDITURES:01-31-1101-31-10

North Impact Fees	316% (3)	97%
Capital Improvement Bond Debt Serv.	96%	95%
MFT Bond Debt Service	79%	71%
Transit Sales Tax Debt Service	94%	0%
Enterprise Surcharge	59%	61%
Communication Technology	55%	36%

Thought for the day**Discovery of Electricity**

Most folks believe that Ben Franklin discovered electricity with his famous kite experiment. Actually, a women made that discovery possible. The real story was that Ben Franklin was laying in bed with his wife one night, leaned over and whispered something in her ear.

She told him to go fly a kite. The rest is history.

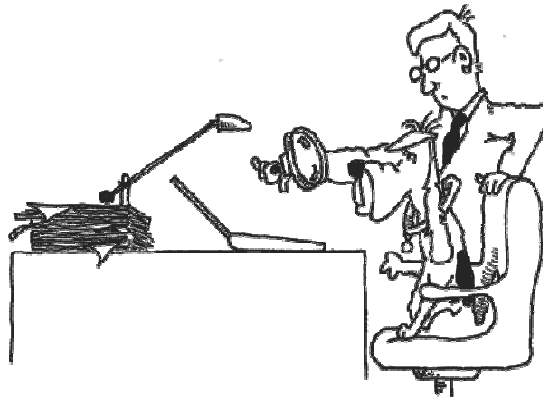
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CONTRACTS

According to 55ILCS, 5/3-1005 (e), the County Auditor is to maintain a file of all contracts entered into by the County Board and all authorized County offices, for or on behalf of the County.

- * Contractual expenditures will not be processed until the contract is on file in the Auditor's office. Applies to all contracts not just those over the bidding threshold.
- * The contract on file in the Auditor's Office must be the current contract in force. Each office/department must monitor their contract renewal dates and initiate renewals, where applicable, in a timely manner.
- * A contract initiated by a board resolution must have a copy of the board resolution attached to the contract. A copy of the executed contract with the date, authorized signature and attestation is the required copy to be on file in the Auditor's office.



OTHER REMINDERS

Original invoice
smaller than 8 1/2 x11
must be affixed by tape
to an 8 1/2 x 11 scrap
paper. **NO STAPLES!**

Payroll checks will be
released to payroll co-
ordinators or their des-
ignee. Authorized per-
sons must be on file
with the Auditor's of-
fice.

Direct deposit is
available and we en-
courage it's use. Con-
tact the Payroll Depart-
ment for payroll checks
and the Finance De-
partment for PEV reim-
bursements.

We are receiving
batches before the
department approval
is made. Please sub-
mit the batch AFTER
the departmental ap-
proval has been
made and make sure
that the invoices are
in the order as it ap-
pears in the batch on
NWS.

The Watch Dogs:

Bill Keck

John Harahan

Michele Matuszak



**Original vendor in-
voices must be** submit-
ted for payment which
includes (1) Highlight of
the vendor name and
amount and (2) Account
number string and batch
numbers.

Question and
answer

Column!!!!

Send in a
question and
we will pub-
lish it with an
answer on the
next Audit
Watch.

See if you can
stump the
Auditors!!!

