



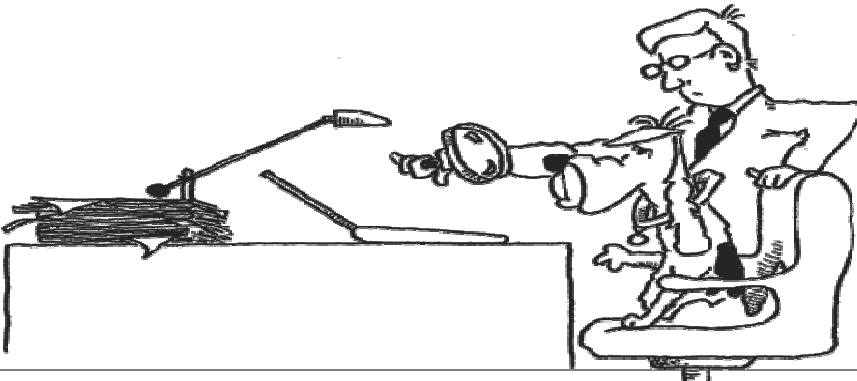
KANE COUNTY AUDITOR'S OFFICE  
**AUDIT WATCH**

MARCH 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 third month of the Fiscal Year 2011 is a supplement to the February 28, 2011 financial information prepared and issued by the Finance Department. As of February 28, 2011 county offices and departments would be at 25% 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 28% 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 03/28/2011*
- *Next Payroll Date is 03/18/2011*
- *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:**02-28-201102-28-2010

Regional Office of Education	28%	28%
Adult Justice Facility Debt Service	73%	71%
Communication/Technology	55%	36%
Operational Support	64%	80%
Insurance Liability—HRM	30%	55%
Riverboat	47%	44%
Public Safety Sales Tax	41%	60%
Children's Waiting Room	29%	20%
Court Document Storage	30%	11%
Weed and Seed	42%	32%
County Highway	42%	40%
County Bridge	60%	17%
Motor Fuel Tax	76%	69%
County Highway Matching	98%	50%
MFT Local Option	38%	40%
Transportation Sales Tax	78%	84%
CDBG	66%	11%
Homeless Mgmt Info Systems	28%	0%
Cost share Drainage	28%	0%
Recovery Act Programs	158%	11%
Capital Improvement Bond Const.	111% (2)	10%
Transit Sales Tax Bond Const.	46%	45%
Recovery Zone Bond Const.	55%	11%
Transportation Capital	46%	83%
Greater Elgin Impact Fees	296% (3)	133%
Northwest Impact Fees	45%	3%

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

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

**EXPENDITURES:**02-28-201102-28-2010

EXPENDITURES:	<u>02-28-2011</u>	<u>02-28-2010</u>
Southwest Impact Fees	139% (3)	0%
Tri-Cities Impact Fees	103% (3)	115%
Upper Fox Impact Fees	32% (3)	5%
West Central Impact Fees	100% (3)	101%
North Impact Fees	316% (3)	97%
Juvenile Justice Bond Debt Service	91%	89%
Capital Improvement Bond Debt Serv.	96%	95%
MFT Bond Debt Service	79%	77%
Transit Sales Tax Bond Debt Service	94%	77%
Enterprise Surcharge	62%	63%
Adult Drug Court	100% (1)	—

*Thought for the day***Bank Name**

Mother decided the 10-year-old Cathy should get something 'practical' for her as a gift.

"Suppose we open a savings account for you?" mother suggested. Cathy was delighted.

"It's your account, darling," mother said as they arrived at the bank, "so you fill out the application."

Cathy was doing fine until she came to the space for 'Name of your former bank. After a slight hesitation, she put down 'PIGGY'

**The Economy**

Q: With the current market turmoil, what's the easiest way to make a small fortune?

A: *Start off with a large one.*

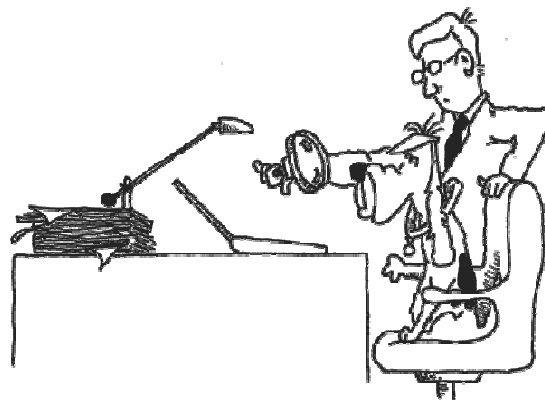
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SUPPLEMENTAL BUDGET FUNDING

In today's economy, a common concern is the availability of resources with which to operate our offices/departments. Often times after passage of the Budget, a Department head will appear before the Finance Committee and say "I need more money." The Budget Advisory Panel recommended to the Finance Committee the following solution:

The purpose of the County's contingency fund is for emergency expenses and/or revenue shortfall. BAP feel that no supplemental budget request should be given prior to June 1st of the fiscal year. Furthermore, supplemental budget funding should be limited to emergency situations only for unforeseen expenses. Unforeseen expenses are expenses not expected to happen or not known beforehand. Salary costs, contractually obligated costs, or any cost that an office or department is aware of and has control over will not be considered for supplemental budget funding. The budget is passed in November and the BAP feels that there is plenty of time before the budget year starts for an elected official/department head to make changes necessary to stay within budget.



**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!!!

