



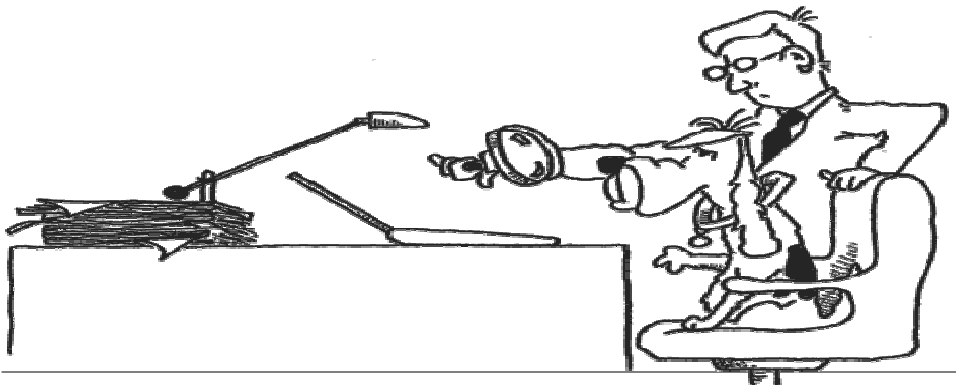
KANE COUNTY AUDITOR'S OFFICE  
AUDIT WATCH

FEBRUARY 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 second month of the Fiscal Year 2010 is a supplement to the January 31, 2010 financial information prepared and issued by the Finance Department. As of January 31, 2010 county offices and departments would be at 16% 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 19% 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. Percentages based upon actual expenditures are disclosed parenthetically, (xx%) for the Transportation Division.
- \* 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 02/23/2010*
- *Next Payroll Date is 02/19/2010*
- *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.*

<b>EXPENDITURES:</b>	<u>01-31-10</u>	<u>01-31-09</u>
Board of Review	24%	17%
Adult Justice Facility Debt Service.	77%	76%
Communication/Technology	36%	47%
Operational Support	66%	65%
Insurance Liability-HRM	45%	58%
Riverboat	43%	28%
Public Safety Sales Tax	60%	37%
Transit Sales Tax Contingency	61%	0%
Weed and Seed	27%	12%
Juvenile Drug Court (1)	100% (1)	0%
County Highway	40 (4)%	18(7)%
Motor Fuel Tax (MFT)	64 (46)%	50%
County Highway Matching	50%	100 (77)%
MFT Local Option	42%	14%
MFT Bond Debt Service	71%	69%
Transportation Sales Tax	84 (58)%	0%
Health	21%	14%
Capital Project	110%	26%
Transit Sales Tax Bond Construction	47%	0%
Mill Creek SSA	28%	13%
Transportation Capital (2)	85%	64%
Campton Hills Impact Fees (2)	91%	70%
Greater Elgin Impact Fees (2)	133%	2%
Tri Cities Impact Fees (2)	115%	48%
West Central Impact Fees (2)	101%	0%
North Impact Fees (2)	97%	0%
Juvenile Justice Bond Debt Service	89%	88%
Capital Improvement Bond Debt Service	95%	92%
Enterprise Surcharge	61%	34%
Enterprise General	561%	0%

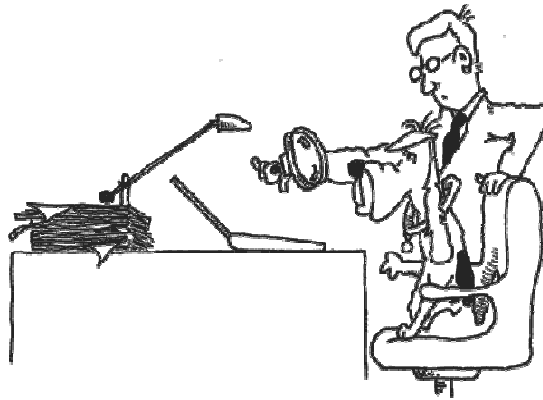
(1) Entire expenditure is a transfer

(2) Entirely encumbrances, no other expenditures at this time

**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.



**Thought for the day**

The day never seem to come fast enough! Then as we age– the time goes too fast. The Doctor Said - “ Life is like toilet paper! When it is new and fresh - the roll never seems to go down. But as time goes on – and you reach the end of the roll – the toilet paper just goes too fast!”

**OTHER REMINDERS**



**Original invoice**  
**smaller** than 8 ½ x11  
must be affixed by tape  
to an 8½ x 11 scrap  
paper. **NO STAPLES!**

**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.

**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.

**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.

*The Watch Dogs:*

*Bill Keck*

*John Harahan*

*Michele Matuszak*

