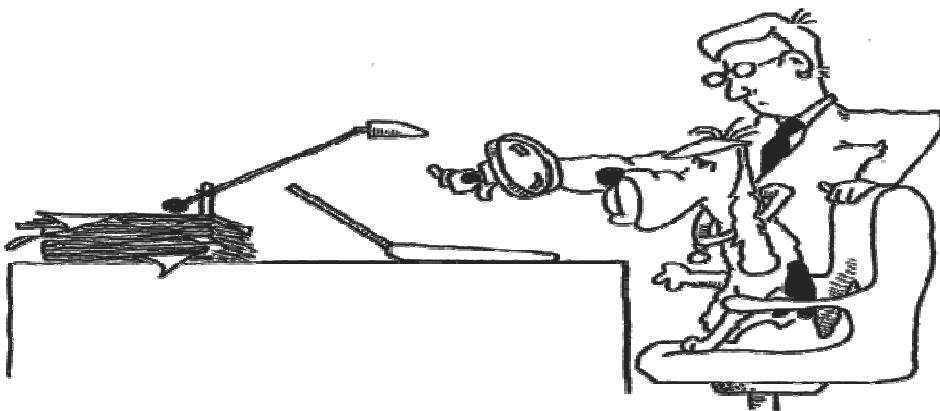




JULY 2010 ISSUE

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 seventh month of the Fiscal Year 2010 is a supplement to the June 30, 2010 financial information prepared and issued by the Finance Department. As of June 30, 2010 county offices and departments would be at 58% 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 61% of budget expenditures.

- * 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 budget. Encumbrances in the Transportation Division represent commitments for future projects.
- * The Enterprise General fund was used to purchase the Wards building without a budget prepared for the acquisition.
- * 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. At the point where expenditure exceed budget, vendor invoices and payroll will no longer be processed until authorized by the Finance Department and Finance/Budget Committee.



SPECIAL POINTS OF INTEREST:

- **Next AP payment** cycle date is August 10, 2010. Invoices **must** be to Auditors Office by Tuesday 12:00 P.M.
- **Next Payroll Date is August 6, 2010.**
- **Please reread** the AP Procedures distributed Dec. 2009. This is a good time to make sure you are following the current procedures.
- **Batches/Invoices** that do not follow current procedures will be returned to Dept.
- **Remember to print and Pay Master Card** statements the Monday before the next AP payment cycle.

EXPENDITURES:	<u>06/30/10</u>	<u>06/30/09</u>
Board of Review	74%	63%
Alternate Language Coordinator	59%	73%
Judiciary & Courts	70%	64%
Juvenile Custody	80%	71%
Adult Justice Facility Debt Service	100%	100%
Operational Support	85%	74%
Riverboat	81%	94%
Public Safety Sales Tax	81%	64%
Transit Sales Tax	61%	-0-
Environmental Prosecution	61%	58%
Weed & Seed	66%	71%
Juvenile Drug Court	100% (1)	—
Motor Fuel Tax	76%	83%
Transportation Sales Tax	89%	104%
Home Program	85%	29%
Homeless Mgmt Info Systems	68%	—
Recovery Act Program	85%	—
Environmental Management	88%	30%
Transportation Capital	81%	125%
Campton Hills Impact Fees	72%	73%
Greater Elgin Impact Fees	133% (2)	184%
Tri-Cities Impact Fees	115% (2)	197%

(cont'd)

THE ABOVE FINANCIAL INFORMATION IS **UNAUDITED**

**EXPENDITURES:**06/30/1006/30/10

County Highway	64%	49%
West Central Impact Fees	106% (2)	99%
North Impact Fees	250% (2)	-0-%
Juvenile Justice Bond Debt Service	100%	100%
Cap Improve Bond Debt Service	98%	98%
MFT Bond Debt Service	99%	99%
Enterprise Surcharge	75%	100%
Enterprise General	569%	38%

The Above Financial Information is **UNAUDITED**

- (1) Entire expenditure is a transfer
- (2) Entirely encumbrances, no other expenditures at this time



REVENUE STATUS OF SPECIAL FUNDS WITH EXPENDITURES EQUAL TO OR GREATER
THAN 61% OF BUDGET AT 06-30-2010

<u>SPECIAL REVENUE FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>
Environmental Prosecution	99%	61%
Weed & Seed	81%	66%
Juvenile Drug Court	19%	100% (1)
County Highway	30%	64%
Motor Fuel Tax	48%	76%
Transportation Sales Tax	32%	89%
Home Program	86%	85%
Homeless Management Info Systems	72%	68%
Recovery Act Programs	20%	85%
Environmental Management	52%	88%
Transportation Capital	72%	81%
Campton Hills Impact Fees	37%	72%
Greater Elgin Impact Fees	32%	133% (2)
Tri-Cities Impact Fees	15%	115% (2)
West Central Impact Fees	2%	100% (2)
North Impact Fees	2%	250% (2)
Juvenile Justice Bond Debt Service	101%	100%
Cap Improvement Bond Debt Service	42%	98%
MFT Bond Debt Service	100%	99%
Enterprise Surcharge	283%	75%
Enterprise General	1%	569%
Riverboat	96%	81%

The Above Financial Information is **UNAUDITED**

(1) Entire expenditure is a transfer

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

FEATURE OF THE MONTH

**TOP TEN REASONS WHY PERSONAL EXPENSE VOUCHERS
ARE RETURNED TO EMPLOYEE**

10. FUND/ACCOUNT NUMBER MISSING OR INCOMPLETE
9. ONE EMPLOYEE TAKES ANOTHER EMPLOYEE TO LUNCH AND CHARGES THE MEAL TO THE COUNTY
8. TIPS ARE ADDED TO MEAL PER DIEM
7. VOUCHERS ARE NOT APPROVED BY A DEPARTMENT SUPERVISOR OF DESIGNEE
6. STAPLES ARE USED
5. RECEIPTS ARE NOT TAPED TO AN 8 1/2 X 11 PIECE OF PAPER
4. TRAVEL REIMBURSEMENT REQUESTS ARE SUBMITTED OVER 90 DAYS SINCE TRAVEL DATE
3. MEAL CHARGES ARE GREATER THAN ALLOWABLE PER DIEMS
2. CONFERENCE ITINERARY NOT SUBMITTED (WHERE DID YOU GO?)
1. ITEMIZED RECEIPTS ARE NOT SUBMITTED FOR MEALS/
PURCHASES

RETIREMENT:

IMRF provides a defined benefit retirement program for vested employees who have reached a certain age with the required years of service. Some thoughts for employees considering retirement:

- * THE BEST TIME TO START THINKING ABOUT RETIREMENT IS BEFORE YOUR BOSS DOES
- * A MAN IS KNOWN BY THE COMPANY THAT KEEPS HIM ON AFTER RETIREMENT AGE
- * A SENIOR CITIZEN IS THE LIFE OF THE PARTY EVEN IF IT ONLY LASTS UNTIL 8 PM
- * ACCOUNTANTS DON'T RETIRE, THEY JUST LOSE THEIR BALANCE
- * ENGINEERS NEVER RETIRE, THEY JUST LOSE THEIR BEARINGS
- * AGE IS IMPORTANT ONLY IF YOU'RE WINE AND CHEESE
- * YOU KNOW YOU ARE OVER THE HILL WHEN YOU SNAP, CRACKLE , POP AT THE BREAKFAST TABLE AND YOU'RE NOT EATING CEREAL
- * THE MONEY'S NO BETTER IN RETIREMENT BUT THE HOURS ARE

WHEN HONORING A RETIREE, DON'T SHOW UP LATE FOR YOUR PRESENTATION SPEECH

A priest was being honored at his retirement dinner after 25 years in the parish. A high ranking member of the community, who was also a member of the congregation, was chosen to make the presentation and give a little leaving speech at the dinner. He was delayed so the priest decided to say his own few words while they waited.

'I got my first impression of the parish from the first confession I heard here. I thought I had been assigned to a terrible place. The very first person who entered my confessional told me he had stolen a computer, stolen money from his parents, embezzled from his place of business, had an affair with his boss's wife, and taken illegal drugs. I was appalled. But as the days went on I knew that my people were not all like that and I had, indeed, come to a fine parish full of good and loving people.'

Just as the priest finished his talk the high ranking member of the community arrived full of apologies at being late. He immediately began to make the presentation and gave his speech.

"I'll never forget the first day our parish priest arrived. In fact, I had the honor of being the first one to go to him for confession."

JULY 2010 ISSUE

OTHER REMINDERS/REPEATS

Detailed itemized receipts must be submitted for any purchase with a credit card (personal or County issued). A **summary receipt** will not be accepted as supporting documentation.

Travel Policy

A revision of the Travel Policy for local travel will be presented for approval and implementation.

Receipts must be taped to a 8 x11 piece of paper. They need to go through the scanner.

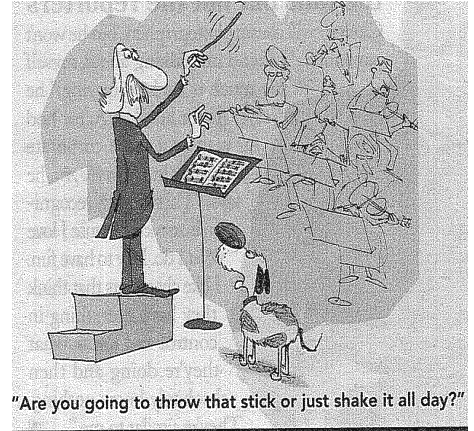
DO NOT USE STAPLES FOR ANY REASON.

Personal Expense Vouchers must be personally approved by the department supervisor or designee (no facsimile stamps). Travel reimbursement will only be available when submitted within **90** days of the travel date.

Invoice batches must have department approval before being submitted to the Auditor's office. Invoices must be in the order as they appear in the batch on NWS.

REMITs -

Do not tear the remit off the bottom of your invoice. The scanning process requires 8 1/2 x 11 pages. Copy the invoice, submit in separate stack and mark with post-it note labeled **REMIT**.



The Watch Dogs:

Bill Keck

John Harahan

Michele Matuszak

