Kootenai County
2nd Quarter FY 2014 - UNAUDITED
Budget Status Report
March 31, 2014

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Kootenai County Clerk Jim Brannon

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Introduction

April 30, 2014

Per State of Idaho §31-1611, enclosed is the 2nd Quarter 2014 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send you a hardcopy. This report is also available electronically on the Auditor's page of the County's KC Place website.

Please review the latest addition to this report on page 30 titled, "Schedule of Grant Activity". This schedule provides a current status update on grants within your department.

Quarterly reports provide managers and decision makers a snapshot of financial operations summarized at the departmental level, using budgeted information as a comparison. Further financial detail can be accessed through reports and inquiries in the County's financial and accounting system (Logos).

This report continues to evolve thanks to the feedback provided by readers such as you. We appreciate your continued suggestions for improving the information and readability of this report. Please provide feedback by contacting Keith Taylor at ktaylor@kcgov.us, or calling x1669.

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	%Used
1 BOCC					
	Personnel Expenses	14,931,359	6,339,401	8,591,958	42%
	Operating Expenses (B Budget)	20,777,972	8,609,161	12,168,811	41%
	Capital Outlay	1,352,600	183,214	1,169,386	14%
1 BOCC Total		**37,061,931**	**15,131,776**	**21,930,155**	**41%**
2 Clerk					
	Personnel Expenses	4,112,152	1,908,312	2,203,840	46%
	Operating Expenses (B Budget)	3,402,642	1,367,473	2,035,169	40%
	Capital Outlay	458,153	137,404	320,749	30%
2 Clerk Total		**7,972,947**	**3,413,189**	**4,559,758**	**43%**
3 Treasurer					
	Personnel Expenses	401,622	195,012	206,610	49%
	Operating Expenses (B Budget)	206,420	88,466	117,954	43%
3 Treasurer Total		**608,042**	**283,479**	**324,563**	**47%**
4 Assessor					
	Personnel Expenses	3,471,619	1,679,379	1,792,240	48%
	Operating Expenses (B Budget)	236,257	76,870	159,387	33%
	Capital Outlay	44,000	46,167	(2,167)	105%
4 Assessor Total		**3,751,876**	**1,802,416**	**1,949,460**	**48%**
5 Coroner					
	Personnel Expenses	142,210	54,792	87,418	39%
	Operating Expenses (B Budget)	183,325	54,158	129,167	30%
5 Coroner Total		**325,535**	**108,950**	**216,585**	**33%**
6 Sheriff					
	Personnel Expenses	19,156,057	8,996,875	10,159,182	47%
	Operating Expenses (B Budget)	5,284,375	2,622,175	2,662,200	50%
	Capital Outlay	878,978	570,737	308,241	65%
6 Sheriff Total		**25,319,410**	**12,189,787**	**13,129,623**	**48%**
7 Prosecuting Attorney					
	Personnel Expenses	2,877,488	1,396,659	1,480,829	49%
	Operating Expenses (B Budget)	159,152	73,800	85,352	46%
7 Prosecuting Attorney Total		**3,036,640**	**1,470,459**	**1,566,181**	**48%**
8 District Court					
	Personnel Expenses	1,688,085	777,172	910,913	46%
	Operating Expenses (B Budget)	598,000	268,241	329,759	45%
8 District Court Total		**2,286,085**	**1,045,413**	**1,240,672**	**46%**
Sub Total		**80,362,466**	**35,445,469**	**44,916,997**	**44%**
Combined Grants and Projects		**11,234,875**	**1,838,021**	**9,396,854**	**16%**
Grand Total		**91,597,341**	**37,283,490**	**54,313,851**	**41%**

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Budget Reconciliation - All Categories

FY2014 Published Budget Expenses		**$ 74,757,727**
Budget Amendments		
Adjustments between Published and Adopted Budget		
Wage Corrections		187,800
Capital Appropriation Carry-over from FY2013		
Planning and Zoning Ordinance	$ 2,125	
9-1-1 Call Center Reconfiguration	29,146	
Jail Camera System	68,936	
McDonald/Douglas Conversion	369,851	
Network Computer Equipment (Wireless Project)	51,062	
Justware Case Management Software	250,827	
Recorder's Office Archiving Project	54,153	
Building and Grounds Facility	1,237,145	
Landfill Capital Improvement Projects	4,454,893	
Solid Waste Rural Site Purchases	634,399	
Total Budget Adjustments		7,152,537
Grant Amendments		
Bayview Community Center Grant	68,540	
2013 EMPG Grant	86,235	
Total Grant Amendments		154,775
Project Amendments		
Alpine Meadows Water System		350,000
Other Budgetary Elements		
EMS Budget	$ 2,092,360	
Internal Services including Health Insurance	6,860,846	
Total Other Budgetary Elements		8,953,206
Current Budgeted Expense- Logos System Total		**$ 91,556,045**

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

County Commissioner's Expenditure Budget Status Report (Excludes Grants & Projects)

(See Note References on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
001 Elected Offcl	Personnel Expenses	455,354	219,440	235,914	48%	
	Operating Expenses (B Budget)	383,072	206,870	176,202	54%	
	Capital Outlay	100,000	0	100,000	0%	
001 Elected Offcl Total		**938,426**	**426,310**	**512,116**	**45%**	
002 Department	Personnel Expenses	3,334,726	1,562,124	1,772,602	47%	
	Operating Expenses (B Budget)	832,114	75,476	756,638	9%	
	Capital Outlay	18,643	17,730	913	95%	
002 Department Total		**4,185,483**	**1,655,330**	**2,530,153**	**40%**	
003 General Accts	Personnel Expenses	1,144,651	21,336	1,123,315	2%	
	Operating Expenses (B Budget)	1,843,718	704,242	1,139,476	38%	
	Capital Outlay	37,145	0	37,145	0%	
003 General Accts Total		**3,025,514**	**725,578**	**2,299,936**	**24%**	
004 Tax Support	Operating Expenses (B Budget)	822,646	481,016	341,630	58%	
	Capital Outlay	15,000	0	15,000	0%	
004 Tax Support Total		**837,646**	**481,016**	**356,630**	**57%**	
005 Grants Mgt Office	Personnel Expenses	47,030	30,254	16,776	64%	
	Operating Expenses (B Budget)	6,400	538	5,862	8%	
005 Grants Mgt Office Total		**53,430**	**30,793**	**22,637**	**58%**	
010 Building & Grnds	Personnel Expenses	259,334	113,052	146,282	44%	
	Operating Expenses (B Budget)	290,742	111,572	179,170	38%	
010 Building & Grnds Total		**550,076**	**224,624**	**325,452**	**41%**	
018 Veterans Svc	Personnel Expenses	76,461	37,266	39,195	49%	
	Operating Expenses (B Budget)	20,393	4,723	15,670	23%	
018 Veterans Svc Total		**96,854**	**41,988**	**54,866**	**43%**	
020 Comm Develop	Personnel Expenses	1,485,140	592,188	892,952	40%	
	Operating Expenses (B Budget)	104,058	26,925	77,133	26%	
	Capital Outlay	34,225	0	34,225	0%	
020 Comm Develop Total		**1,623,423**	**619,113**	**1,004,310**	**38%**	
030 Print Center	Personnel Expenses	144,791	74,110	70,681	51%	
	Operating Expenses (B Budget)	103,579	53,494	50,085	52%	
030 Print Center Total		**248,370**	**127,604**	**120,766**	**51%**	
040 IS	Personnel Expenses	951,519	456,711	494,808	48%	
	Operating Expenses (B Budget)	1,053,247	467,425	585,822	44%	
	Capital Outlay	227,291	106,461	120,830	47%	
040 IS Total		**2,232,057**	**1,030,597**	**1,201,460**	**46%**	
050 Civil Div	Personnel Expenses	0	21,924	(21,924)		
	Operating Expenses (B Budget)	0	70	(70)		
050 Civil Div Total		**0**	**21,994**	**(21,994)**		
051 HR	Personnel Expenses	166,062	84,890	81,172	51%	
	Operating Expenses (B Budget)	52,655	20,080	32,575	38%	
051 HR Total		**218,717**	**104,970**	**113,747**	**48%**	
053 Liability Ins	Personnel Expenses	47,555	32,251	15,304	68%	(A)
	Operating Expenses (B Budget)	727,113	349,756	377,357	48%	
053 Liability Ins Total		**774,668**	**382,007**	**392,661**	**49%**	
056 Health Ins	Personnel Expenses	10,380	3,187	7,194	31%	
	Operating Expenses (B Budget)	6,850,466	3,036,487	3,813,979	44%	
056 Health Ins Total		**6,860,846**	**3,039,674**	**3,821,172**	**44%**	
060 Public Defndr	Personnel Expenses	2,083,770	990,505	1,093,265	48%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

County Commissioner's Expenditure Budget Status Report (Excludes Grants & Projects)

(See Note References on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
060 Public Defndr	Operating Expenses (B Budget)	159,923	99,462	60,461	62%	
060 Public Defndr Total		**2,243,693**	**1,089,967**	**1,153,726**	**49%**	
101 Airport	Personnel Expenses	480,043	236,849	243,194	49%	
	Operating Expenses (B Budget)	273,733	148,061	125,672	54%	
	Capital Outlay	0	7,675	(7,675)		
101 Airport Total		**753,776**	**392,586**	**361,190**	**52%**	
114 OEM	Personnel Expenses	242,074	78,758	163,316	33%	
	Operating Expenses (B Budget)	33,155	8,915	24,240	27%	
114 OEM Total		**275,229**	**87,673**	**187,556**	**32%**	
128 JDET Ctr	Personnel Expenses	2,160,035	984,852	1,175,183	46%	
	Operating Expenses (B Budget)	226,291	125,483	100,808	55%	
128 JDET Ctr Total		**2,386,326**	**1,110,336**	**1,275,990**	**47%**	
132 AMP	Personnel Expenses	445,418	216,223	229,195	49%	
	Operating Expenses (B Budget)	71,364	63,111	8,253	88%	(B)
132 AMP Total		**516,782**	**279,334**	**237,448**	**54%**	
137 Juv Div	Operating Expenses (B Budget)	0	20	(20)		
137 Juv Div Total		**0**	**20**	**(20)**		
139 Juv Pro	Personnel Expenses	981,508	467,518	513,990	48%	
	Operating Expenses (B Budget)	69,957	41,239	28,718	59%	
139 Juv Pro Total		**1,051,465**	**508,757**	**542,708**	**48%**	
155 Waterways	Personnel Expenses	171,748	86,975	84,773	51%	
	Operating Expenses (B Budget)	66,255	25,816	40,439	39%	
	Capital Outlay	15,000	18,000	(3,000)	120%	(C)
155 Waterways Total		**253,003**	**130,790**	**122,213**	**52%**	
165 Snowmobile	Personnel Expenses	6,880	0	6,880	0%	
	Operating Expenses (B Budget)	10,710	3,740	6,970	35%	
165 Snowmobile Total		**17,590**	**3,740**	**13,850**	**21%**	
167 Snowmobile St Mgmt	Personnel Expenses	58,074	20,646	37,428	36%	
	Operating Expenses (B Budget)	28,070	18,219	9,851	65%	
167 Snowmobile St Mgmt Total		**86,144**	**38,865**	**47,279**	**45%**	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	493,670	3,681	489,989	1%	
170 Aquifer Prot Dist Total		**493,670**	**3,681**	**489,989**	**1%**	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,280,161	1,314,788	965,373	58%	passthrough
173 Emergency Svc Cont Total		**2,280,161**	**1,314,788**	**965,373**	**58%**	
182 Ramsey Trnsfr Stn	Personnel Expenses	154,648	5,680	148,968	4%	
	Operating Expenses (B Budget)	1,419,059	381,645	1,037,414	27%	
	Capital Outlay	30,000	0	30,000	0%	
182 Ramsey Trnsfr Stn Total		**1,603,707**	**387,325**	**1,216,382**	**24%**	
183 Prairie Trnsfr Stn	Personnel Expenses	6,949	502	6,447	7%	
	Operating Expenses (B Budget)	736,022	252,017	484,005	34%	
	Capital Outlay	237,296	0	237,296	0%	
183 Prairie Trnsfr Stn Total		**980,267**	**252,518**	**727,749**	**26%**	
187 Rural Sys	Personnel Expenses	2,972	320	2,652	11%	
	Operating Expenses (B Budget)	564,507	216,189	348,318	38%	
187 Rural Sys Total		**567,479**	**216,509**	**350,970**	**38%**	
190 Fighting Creek	Personnel Expenses	14,237	1,841	12,396	13%	
	Operating Expenses (B Budget)	1,254,892	368,101	886,791	29%	
	Capital Outlay	638,000	33,348	604,652	5%	
190 Fighting Creek Total		**1,907,129**	**403,290**	**1,503,839**	**21%**	
Grand Total		**37,061,931**	**15,131,776**	**21,930,155**	**41%**	

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

County Commissioner's Admin Codes 002,003, & 004 (Excludes Grants & Projects)

Org Set	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	1,144,651	21,336	1,123,315	2%	
	Operating Expenses (B Budget)	993,718	426,472	567,246	43%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total		**2,138,369**	**447,807**	**1,690,562**	**21%**	
11.1.003.0 - Repl Resv/Acq.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	0	20,865	(20,865)		(D)
	Capital Outlay	37,145	0	37,145	0%	
11.1.003.0 - Repl Resv/Acq.BOCC.Gen Accts.Indir Admin		**37,145**	**20,865**	**16,280**	**56%**	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	850,000	256,906	593,094	30%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		**850,000**	**256,906**	**593,094**	**30%**	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	15,000	0	15,000	0%	
	Capital Outlay	15,000	0	15,000	0%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total		**30,000**	**0**	**30,000**	**0%**	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	3,500	513	2,987	15%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total		**3,500**	**513**	**2,987**	**15%**	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	75,000	37,500	37,500	50%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total		**75,000**	**37,500**	**37,500**	**50%**	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	159,383	67,382	92,001	42%	
	Operating Expenses (B Budget)	123,190	8,988	114,202	7%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total		**282,573**	**76,370**	**206,203**	**27%**	
32.1.002.3.163 - NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	4,800	44	4,756	1%	
32.1.002.3.163 - NWC.BOCC.Dept.Ops.Aquatic Weeds T		**4,800**	**44**	**4,756**	**1%**	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	710,646	436,753	273,893	61%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total		**710,646**	**436,753**	**273,893**	**61%**	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	12,500	6,250	6,250	50%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		**12,500**	**6,250**	**6,250**	**50%**	
35.1.002.3 - Parks.BOCC.Dept.Ops						
	Personnel Expenses	148,942	75,961	72,981	51%	
	Operating Expenses (B Budget)	34,893	17,924	16,969	51%	
35.1.002.3 - Parks.BOCC.Dept.Ops Total		**183,835**	**93,885**	**89,950**	**51%**	
35.1.002.3.151 - Parks.Ops.Parks Maint						
	Operating Expenses (B Budget)	24,275	17,690	6,585	73%	(E)
35.1.002.3.151 - Parks.Ops.Parks Maint Total		**24,275**	**17,690**	**6,585**	**73%**	

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

County Commissioner's Admin Codes 002,003, & 004 (Excludes Grants & Projects)

Org Set	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	29,810	10,349	19,461	35%	
	Capital Outlay	0	8,400	(8,400)		
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		**29,810**	**18,749**	**11,061**	**63%**	
38.1.004.3 - Pub Access.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	6,000	0	6,000	0%	
38.1.004.3 - Pub Access.BOCC.Tax Supprt.Ops Total		**6,000**	**0**	**6,000**	**0%**	
60.1.002.2 - SW..Dept Admin						
	Personnel Expenses	256,857	87,181	169,676	34%	
	Operating Expenses (B Budget)	594,932	16,640	578,292	3%	
	Capital Outlay	18,643	9,330	9,313	50%	
60.1.002.2 - SW..Dept Admin Total		**870,432**	**113,151**	**757,281**	**13%**	
60.1.002.2.84 - SW.BOCC.Dept.Dept Admin.Safety and Recycling						
	Operating Expenses (B Budget)	19,864	3,615	16,249	18%	
60.1.002.2.84 - SW.BOCC.Dept.Dept Admin.Safety and R		**19,864**	**3,615**	**16,249**	**18%**	
60.1.002.3 - SW.BOCC.Dept.Ops						
	Personnel Expenses	2,769,544	1,331,600	1,437,944	48%	
60.1.002.3 - SW.BOCC.Dept.Ops Total		**2,769,544**	**1,331,600**	**1,437,944**	**48%**	
Grand Total		**8,048,293**	**2,861,698**	**5,186,595**	**36%**	

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

County Commissioner's Grant & Project Budget Status

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
040 IS					
10.1.040.5.46 - GF.BOCC.IS.Proj.Justware Casemgmt					
Capital Outlay	543,420	12,740	530,680	2%	
10.1.040.5.46 - GF.BOCC.IS.Proj.Justware Casemgmt Total	543,420	12,740	530,680	2%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion					
Capital Outlay	369,851	-	369,851	0%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion Total	369,851	-	369,851	0%	
040 IS Total	**913,271**	**12,740**	**900,531**	**1%**	
114 OEM					
10.1.114.4.107 - GF.BOCC.OEM.Grants.Equipment					
Operating Expenses (B Budget)	-	32,275	(32,275)		Bdgt Adj
10.1.114.4.107 - GF.BOCC.OEM.Grants.Equipment Total	-	32,275	(32,275)		
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant					
Operating Expenses (B Budget)	14,190	23,603	(9,413)	166%	Bdgt Adj
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant Total	14,190	23,603	(9,413)	166%	
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP					
Operating Expenses (B Budget)	5,000	813	4,187	16%	
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP Total	5,000	813	4,187	16%	
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program					
Operating Expenses (B Budget)	12,218	2,076	10,142	17%	
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program Total	12,218	2,076	10,142	17%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI)					
Operating Expenses (B Budget)	70,000	73,841	(3,841)	105%	Bdgt Adj
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total	70,000	73,841	(3,841)	105%	
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning					
Operating Expenses (B Budget)	35,600	5,500	30,100	15%	
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning Total	35,600	5,500	30,100	15%	
10.1.114.4.120 - GF.OEM.Grants.HSGP Fusion Center					
Operating Expenses (B Budget)	25,004	11,772	13,232	47%	
10.1.114.4.120 - GF.OEM.Grants.HSGP Fusion Center Total	25,004	11,772	13,232	47%	
114 OEM Total	**162,012**	**149,880**	**12,132**	**93%**	
10 GF Total	**1,075,283**	**162,620**	**912,663**	**15%**	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.004 - Repl Resv/Acq.Proj.Repl Acquisition					
Capital Outlay	-	42,671	(42,671)		Bdgt Adj
11.1.003.5.004 - Repl Resv/Acq.Proj.Repl Acquisition Total	-	42,671	(42,671)		
11.1.003.5.63 - Repl Resv/Acq.Proj.B & G Building Proj					
Capital Outlay	1,600,000	19,458	1,580,542	1%	
11.1.003.5.63 - Repl Resv/Acq.Proj.B & G Building Proj Total	1,600,000	19,458	1,580,542	1%	
11.1.003.5.64 - Repl Resv/Acq.Proj.SH Parking Resurface					
Capital Outlay	40,000	83,324	(43,324)	208%	Bdgt Adj
11.1.003.5.64 - Repl Resv/Acq.Proj.SH Parking Resurface Total	40,000	83,324	(43,324)	208%	
11.1.003.5.65 - Repl Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct					
Capital Outlay	150,000	15,881	134,119	11%	
11.1.003.5.65 - Repl Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct Total	150,000	15,881	134,119	11%	
003 Gen Accts Total	**1,790,000**	**161,335**	**1,628,665**	**9%**	
11 Repl Resv/Acq Total	**1,790,000**	**161,335**	**1,628,665**	**9%**	
15 JF					
132 AMP					
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Crt					
Operating Expenses (B Budget)	41,296	9,638	31,658	23%	Bdgt Adj
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Crt Total	41,296	9,638	31,658	23%	
132 AMP Total	**41,296**	**9,638**	**31,658**	**23%**	

Bdgt Adj - 2014 budget adjustment will be made for approved grants and projects.

County Commissioner's Grant & Project Budget Status

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
139 Juv Pro					
15.1.139.4.138 - JF.Juv Pro.Grants.JP JABG Grant 10 YR12-13					
Operating Expenses (B Budget)	16,707	(600)	17,307	-4%	
15.1.139.4.138 - JF.Juv Pro.Grants.JP JABG Grant 10 YR12-13 Total	16,707	(600)	17,307	-4%	
15.1.139.4.145 - Juv Pro.Grants.JP Domestic Violence Grant					
Operating Expenses (B Budget)	-	5,005	(5,005)		Bdgt Adj
15.1.139.4.145 - Juv Pro.Grants.JP Domestic Violence Grant Total	-	5,005	(5,005)		
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	-	16,079	(16,079)		Bdgt Adj
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total	-	16,079	(16,079)		
15.1.139.4.344 - JF.Juv Pro.Grants.JP JABG Grant YR13-14					
Operating Expenses (B Budget)	-	5,750	(5,750)		Bdgt Adj
15.1.139.4.344 - JF.Juv Pro.Grants.JP JABG Grant YR13-14 Total	-	5,750	(5,750)		
139 Juv Pro Total	**16,707**	**26,234**	**(9,527)**	**157%**	
15 JF Total	**58,003**	**35,872**	**22,131**	**62%**	
20 Public Transport					
070 Bus Svc					
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport					
Personnel Expenses	94,032	45,868	48,164	49%	
Operating Expenses (B Budget)	1,435,731	436,455	999,276	30%	
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport Total	1,529,763	482,323	1,047,440	32%	
070 Bus Svc Total	**1,529,763**	**482,323**	**1,047,440**	**32%**	
20 Public Transport Total	**1,529,763**	**482,323**	**1,047,440**	**32%**	
32 NWC					
002 Dept					
32.1.002.4.161 - NWC.Grants.IECWMA					
Operating Expenses (B Budget)	1,000	-	1,000	0%	
32.1.002.4.161 - NWC.Grants.IECWMA Total	1,000	-	1,000	0%	
002 Dept Total	**1,000**	**-**	**1,000**	**0%**	
35 Parks					
002 Dept					
35.1.002.5.153 - Parks.Proj.CO Boat Launch					
Operating Expenses (B Budget)	-	3,200	(3,200)		
Capital Outlay	-	18,750	(18,750)		
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	-	21,950	(21,950)		
002 Dept Total	**-**	**21,950**	**(21,950)**		Bdgt Adj
35 Parks Total	**-**	**21,950**	**(21,950)**		
36 Snowmobile					
165 CO Mgmt					
36.1.165.4.181 - Snowmobile.Grants.Groomers ORMV Grant					
Operating Expenses (B Budget)	-	360	(360)		
36.1.165.4.181 - Snowmobile.Grants.Groomers ORMV Grant Total	-	360	(360)		
165 CO Mgmt Total	**-**	**360**	**(360)**		
36 Snowmobile Total	**-**	**360**	**(360)**		
50 Constructn					
001 Elected Offcl					
50.1.001.4.802 - Constr.Grants.Bayview Meadows ICDBG /FemaAdmin					
Operating Expenses (B Budget)	4,657	6,181	(1,524)	133%	
Capital Outlay	63,883	28,693	35,190	45%	
50.1.001.4.802 - Constr.Grants.Bayview Meadows ICDBG /FemaAdmin Total	68,540	34,874	33,666	51%	
50.1.001.4.809 - Constr.Grants.Alpine Meadows ICDBG					
Operating Expenses (B Budget)	35,000	-	35,000	0%	
Capital Outlay	315,000	-	315,000	0%	
50.1.001.4.809 - Constr.Grants.Alpine Meadows ICDBG Total	350,000	-	350,000	0%	
001 Elected Offcl Total	**418,540**	**34,874**	**383,666**	**8%**	

Bdgt Adj - **2014 budget adjustment will be made for approved grants and projects.**

County Commissioner's Grant & Project Budget Status

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
101 Airport					
50.1.101.4.811 - Constr.Airport.Grants.AIP 40 Wildlife Assmnt					
Capital Outlay	78,947	-	78,947	0%	
50.1.101.4.811 - Constr.Airport.Grants.AIP 40 Wildlife Assmnt Total	78,947	-	78,947	0%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 42 Rehab TxwyD					
Capital Outlay	211,263	-	211,263	0%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 42 Rehab TxwyD Total	211,263	-	211,263	0%	
50.1.101.4.837 - Constr.Airport.Grants.AIP 37 P-II Rnwys-TwyD					
Capital Outlay	-	110,263	(110,263)		Bdgt Adj
50.1.101.4.837 - Constr.Airport.Grants.AIP 37 P-II Rnwys-TwyD Total	-	110,263	(110,263)		
50.1.101.4.838 - Constr.Airport.Grants.AIP 38 Pavement Maint					
Capital Outlay	52,632	2,192	50,440	4%	
50.1.101.4.838 - Constr.Airport.Grants.AIP 38 Pavement Maint Total	52,632	2,192	50,440	4%	
101 Airport Total	**342,842**	**112,455**	**230,387**	**33%**	
155 WW					
50.1.155.4.888 - Constructn.WW .Grants.WW-Harrison Launch					
Capital Outlay	-	311,080	(311,080)		Bdgt Adj
50.1.155.4.888 - Constructn.WW .Grants.WW-Harrison Launch Total	-	311,080	(311,080)		
50.1.155.4.891 - Constr.WW .Grants.WW-Mowry St Park Grants					
Capital Outlay	170,000	-	170,000	0%	
50.1.155.4.891 - Constr.WW .Grants.WW-Mowry St Park Grants Total	170,000	-	170,000	0%	
155 WW Total	**170,000**	**311,080**	**(141,080)**	**183%**	
50 Constructn Total	**931,382**	**458,409**	**472,973**	**49%**	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr.					
Capital Outlay	120,000	7,810	112,190	7%	
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Total	120,000	7,810	112,190	7%	
182 Ramsey Trnsfr Stn Total	**120,000**	**7,810**	**112,190**	**7%**	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	50,000	12,850	37,150	26%	
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Total	50,000	12,850	37,150	26%	
183 Prairie Trnsfr Stn Total	**50,000**	**12,850**	**37,150**	**26%**	
187 Rural Sys					
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	615,755	23,961	591,794	4%	
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Total	615,755	23,961	591,794	4%	
187 Rural Sys Total	**615,755**	**23,961**	**591,794**	**4%**	
190 Fighting Creek					
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr.					
Capital Outlay	1,266,294	-	1,266,294	0%	
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Total	1,266,294	-	1,266,294	0%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	75,000	3,567	71,433	5%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	75,000	3,567	71,433	5%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	3,188,599	230,259	2,958,340	7%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	3,188,599	230,259	2,958,340	7%	
190 Fighting Creek Total	**4,529,893**	**233,826**	**4,296,067**	**5%**	
60 SW Total	**5,315,648**	**278,447**	**5,037,201**	**5%**	
Grand Total	**10,701,079**	**1,601,316**	**9,099,763**	**15%**	

Bdgt Adj - **2014 budget adjustment will be made for approved grants and projects.**

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Clerk's Department Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% used	Note Ref
201-Auditor						
	Personnel Expenses	967,564	436,727	530,837	45%	
	Operating Expenses (B Budget)	51,244	18,640	32,604	36%	
201-Auditor Total		**1,018,808**	**455,367**	**563,441**	**45%**	
205-Elections						
	Personnel Expenses	241,243	93,835	147,408	39%	
	Operating Expenses (B Budget)	417,750	105,145	312,605	25%	
	Capital Outlay	104,000	100,500	3,500	97%	**(F)**
205-Elections Total		**762,993**	**299,480**	**463,513**	**39%**	
209-Recorders						
	Personnel Expenses	322,303	132,453	189,850	41%	
	Operating Expenses (B Budget)	17,852	2,930	14,922	16%	
	Capital Outlay	354,153	36,904	317,249	10%	
209-Recorders Total		**694,308**	**172,288**	**522,020**	**25%**	
10.2.209.5.475 - GF.Clerk.REC.Proj.Recorders Proj						
	Capital Outlay	0	4,001	(4,001)		
10.2.209.5.475 - GF.Clerk.REC.Proj.Recorders Proj Total		**0**	**4,001**	**(4,001)**		
221-Dist. Crt-Clerks						
	Personnel Expenses	2,267,056	1,113,478	1,153,578	49%	
	Operating Expenses (B Budget)	40,082	13,974	26,108	35%	
221-Dist. Crt-Clerks Total		**2,307,138**	**1,127,452**	**1,179,686**	**49%**	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	500,166	307,090	193,076	61%	**(G)**
246 County asst-KMC IPH Total		**500,166**	**307,090**	**193,076**	**61%**	
40.002 Indigent Admin						
	Personnel Expenses	313,986	131,819	182,167	42%	
	Operating Expenses (B Budget)	17,086	2,982	14,104	17%	
40.002 Indigent Admin Total		**331,072**	**134,800**	**196,272**	**41%**	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	2,358,462	916,712	1,441,750	39%	
40.245-Indigent Co. Asst Total		**2,358,462**	**916,712**	**1,441,750**	**39%**	
Grand Total		**7,972,947**	**3,417,190**	**4,555,757**	**43%**	

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Treasurer Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
001 Elected Official					
	Personnel Expenses	401,622	195,012	206,610	49%
	Operating Expenses (B Budget)	206,420	88,466	117,954	43%
001 Elected Official Total		**608,042**	**283,479**	**324,563**	**47%**
Grand Total		**608,042**	**283,479**	**324,563**	**47%**

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Assessor Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	619,205	321,165	298,040	52%	
	Operating Expenses (B Budget)	94,446	36,087	58,359	38%	
001 Elected Offcl Total		**713,651**	**357,252**	**356,399**	**50%**	
413 DMV-CDA						
	Personnel Expenses	759,821	368,621	391,200	49%	
	Operating Expenses (B Budget)	13,949	3,281	10,668	24%	
413 DMV-CDA Total		**773,770**	**371,901**	**401,869**	**48%**	
417 DMV-PF						
	Operating Expenses (B Budget)	15,906	6,874	9,032	43%	
417 DMV-PF Total		**15,906**	**6,874**	**9,032**	**43%**	
421 Appraisal						
	Personnel Expenses	1,605,252	756,606	848,646	47%	
	Operating Expenses (B Budget)	88,595	18,638	69,957	21%	
	Capital Outlay	44,000	46,167	(2,167)	105%	**(H)**
421 Appraisal Total		**1,737,847**	**821,412**	**916,435**	**47%**	
425 Mapping						
	Personnel Expenses	487,341	232,986	254,355	48%	
	Operating Expenses (B Budget)	23,361	11,990	11,371	51%	
425 Mapping Total		**510,702**	**244,976**	**265,726**	**48%**	
Grand Total		**3,751,876**	**1,802,416**	**1,949,460**	**48%**	

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Coroner Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
001 Elected Offcl					
	Personnel Expenses	142,210	54,792	87,418	39%
	Operating Expenses (B Budget)	183,325	54,158	129,167	30%
001 Elected Offcl Total		**325,535**	**108,950**	**216,585**	**33%**
Grand Total		**325,535**	**108,950**	**216,585**	**33%**

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Sheriff Expenditure Budget Status Report (Excludes Grants & Projects)

(See Note References on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	665,201	324,819	340,382	49%	
	Operating Expenses (B Budget)	155,854	90,255	65,599	58%	
001 Elected Offcl Total		**821,055**	**415,074**	**405,981**	**51%**	
049 Auto Shop						
	Personnel Expenses	213,932	102,186	111,746	48%	
	Operating Expenses (B Budget)	19,445	7,649	11,796	39%	
049 Auto Shop Total		**233,377**	**109,835**	**123,542**	**47%**	
120 911						
	Personnel Expenses	1,849,252	837,266	1,011,986	45%	
	Operating Expenses (B Budget)	101,688	42,067	59,621	41%	
120 911 Total		**1,950,940**	**879,333**	**1,071,607**	**45%**	
124 911 - Enhncd Sys						
	Personnel Expenses	168,540	81,317	87,223	48%	
	Operating Expenses (B Budget)	851,067	420,379	430,688	49%	
	Capital Outlay	355,208	94,721	260,487	27%	
124 911 - Enhncd Sys Total		**1,374,815**	**596,417**	**778,398**	**43%**	
603 Civil						
	Personnel Expenses	465,751	232,864	232,887	50%	
	Operating Expenses (B Budget)	30,648	12,903	17,745	42%	
603 Civil Total		**496,399**	**245,767**	**250,632**	**50%**	
604 Animal Cntrl						
	Personnel Expenses	160,543	56,695	103,848	35%	
	Operating Expenses (B Budget)	63,155	20,152	43,003	32%	
604 Animal Cntrl Total		**223,698**	**76,847**	**146,851**	**34%**	
605 Patrol						
	Personnel Expenses	5,567,909	2,686,924	2,880,985	48%	
	Operating Expenses (B Budget)	578,310	327,321	250,989	57%	
	Capital Outlay	472,872	447,628	25,244	95%	(I)
605 Patrol Total		**6,619,091**	**3,461,872**	**3,157,219**	**52%**	
620 Detective						
	Personnel Expenses	1,128,619	581,286	547,333	52%	
	Operating Expenses (B Budget)	65,814	22,074	43,740	34%	
620 Detective Total		**1,194,433**	**603,360**	**591,073**	**51%**	
625 Driver's Lic						
	Personnel Expenses	327,959	161,483	166,476	49%	
	Operating Expenses (B Budget)	4,819	2,114	2,705	44%	
625 Driver's Lic Total		**332,778**	**163,596**	**169,182**	**49%**	
630 Records						
	Personnel Expenses	368,310	177,932	190,378	48%	
	Operating Expenses (B Budget)	11,594	5,869	5,725	51%	
630 Records Total		**379,904**	**183,801**	**196,103**	**48%**	
635 SWAT						
	Operating Expenses (B Budget)	22,100	14,322	7,778	65%	(J)
635 SWAT Total		**22,100**	**14,322**	**7,778**	**65%**	

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Sheriff Expenditure Budget Status Report (Excludes Grants & Projects)

(See Note References on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
640 Search & Resc						
	Operating Expenses (B Budget)	10,327	8,750	1,577	85%	(K)
640 Search & Resc Total		**10,327**	**8,750**	**1,577**	**85%**	
650 Maint						
	Operating Expenses (B Budget)	235,913	75,233	160,680	32%	
	Capital Outlay	50,898	28,388	22,510	56%	
650 Maint Total		**286,811**	**103,621**	**183,190**	**36%**	
660 Jail Ops						
	Personnel Expenses	8,090,654	3,754,104	4,336,550	46%	
	Operating Expenses (B Budget)	3,014,291	1,504,083	1,510,208	50%	
660 Jail Ops Total		**11,104,945**	**5,258,187**	**5,846,758**	**47%**	
685 Rec Safety						
	Personnel Expenses	149,387	-	149,387	0%	
	Operating Expenses (B Budget)	119,350	69,004	50,346	58%	
685 Rec Safety Total		**268,737**	**69,004**	**199,733**	**26%**	
Grand Total		**25,319,410**	**12,189,787**	**13,129,623**	**48%**	

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Sheriff Drug Seizure Revenue & Expenditures (separate from Sheriff Operation Budget)

Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used
158.6.605.3 - KCSO Drug Seizure				
Revenue				
Fines and Forfeitures	-	123,585	123,585	
Interest	-	1,142	1,142	
Revenue Total	**-**	**124,727**	**124,727**	
Expenses				
Operating Expenses (B Budget)				
Materials & Supplies	-	7,343	(7,343)	
Non-Capital Purchases	-	13,532	(13,532)	
Other Services and Expenses	-	318	(318)	
Travel and Professional Development	-	11,949	(11,949)	
Operating Expenses (B Budget) Total	-	33,142	(33,142)	
Capital Outlay	-	32,804	(32,804)	
Expenses Total	**-**	**65,945**	**(65,945)**	
158.6.605.3 - Drug Seizure Total	**-**	**58,782**	**65,945**	
Grand Total	**-**	**58,782**	**664,933**	

Kootenai County

Sheriff Grants & Projects

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Sheriff Grant and Project Budget Status

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
15.6.605.4.611 - Sheriff.Patrol.Grants.SO Byrne Justice Equip DJ Grants					
	Capital Outlay	0	12,000	(12,000)	
	Operating Expenses (B Budget)	0	10,272	(10,272)	
15.6.605.4.611 - Sheriff.Patrol.Grants.SO Byrne Justice Equip DJ Gra		**0**	**22,272**	**(22,272)**	
15.6.605.4.613 - JF.Sheriff.Patrol.Grants.COPS Hiring Prog 2010					
	Personnel Expenses	45,090	44,781	309	99%
15.6.605.4.613 - JF.Sheriff.Patrol.Grants.COPS Hiring Prog 2010 Tot		**45,090**	**44,781**	**309**	**99%**
15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012					
	Personnel Expenses	250,895	89,487	161,408	36%
15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012 Total		**250,895**	**89,487**	**161,408**	**36%**
37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety					
	Personnel Expenses	120,273	0	120,273	0%
	Operating Expenses (B Budget)	38,500	0	38,500	0%
37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety Total		**158,773**	**0**	**158,773**	**0%**
37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle Grant					
	Capital Outlay	35,640	38,112	(2,472)	107%
37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle Gra		**35,640**	**38,112**	**(2,472)**	**107%**
Grand Total		**490,398**	**194,651**	**295,747**	**40%**

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Prosecuting Attorney Admin & Operation Expense Budget Expenditures

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
10.7.050.0 - PA.Civil Division.Administration					
	Personnel Expenses	551,427	254,523	296,904	46%
	Operating Expenses (B Budget)	28,424	10,979	17,445	39%
10.7.050.0 - PA.Civil Division.Administration Total		**579,851**	**265,503**	**314,349**	**46%**
10.7.137.3 - PA.Juvenile Diversion Ops					
	Personnel Expenses	232,308	115,577	116,731	50%
	Operating Expenses (B Budget)	8,514	2,419	6,095	28%
10.7.137.3 - PA.Juvenile Diversion Ops Total		**240,822**	**117,996**	**122,826**	**49%**
15.7.001.3 - Justice Fund.PA.Operations					
	Personnel Expenses	2,093,753	1,026,559	1,067,194	49%
	Operating Expenses (B Budget)	122,214	60,402	61,812	49%
15.7.001.3 - Justice Fund.PA.Operations Total		**2,215,967**	**1,086,961**	**1,129,006**	**49%**
Total Admin & Operation		**3,036,640**	**1,470,459**	**1,566,181**	**48%**

Prosecuting Attorney Grants Expense Budget Status

Full Org Set Code	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
15.7.001.4.701 - PA.Grants.2011 COPS Child Predator Prog						
	Personnel Expenses	43,398	38,726	4,672	89%	Grant
	Operating Expenses (B Budget)	0	(673)	673		
15.7.001.4.701 - PA.Grants.2011 COPS Child Predator Pr		**43,398**	**38,052**	**5,346**	**88%**	
Total Grant		**43,398**	**38,052**	**5,346**	**88%**	

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
District Court Expenditure Budget Status Report
(See Note References on Page 29)

Department	Budget	Actual	Bdgt-Actual	% Used
001 DC-Elected Offcl				
Personnel Expenses	1,626,102	746,463	879,639	46%
Operating Expenses (B Budget)	509,233	219,209	290,024	43%
Total	**2,135,335**	**965,672**	**1,169,663**	**45%**
252 Drug Court				
Operating Expenses (B Budget)	25,250	13,187	12,063	52%
252 Drug Court Total	**25,250**	**13,187**	**12,063**	**52%**
253 D.U.I. Court				
Personnel Expenses	0	860	(860)	
Operating Expenses (B Budget)	25,250	11,058	14,192	44%
253 D.U.I. Court Total	**25,250**	**11,917**	**13,333**	**47%**
254 Mental Health Court				
Personnel Expenses	61,983	29,849	32,134	48%
Operating Expenses (B Budget)	24,267	19,187	5,080	79%
254 Mental Health Court Total	**86,250**	**49,036**	**37,214**	**57%**
001 DC-Elected Offcl Total	**2,272,085**	**1,039,813**	**1,232,272**	**46%**
Fund 455 Court Interlock Device				
Operating Expenses (B Budget)	14,000	5,600	8,400	40%
Fund 455 Court Interlock Device Total	**14,000**	**5,600**	**8,400**	**40%**
Grand Total	**2,286,085**	**1,045,413**	**1,240,672**	**46%**

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
County-wide Tax Revenue by Fund

	Tax Revenue		Budget-Actual	
Fund	**Budget**	**Actual**	**Difference**	**% Received**
10 General Fund	11,366,778	6,762,265	(4,604,513)	59%
13 Liability Insurance	774,668	454,719	(319,949)	59%
15 Justice Fund	22,445,174	13,442,312	(9,002,862)	60%
30 Airport	153,794	96,716	(57,078)	63%
31 County Fair	75,000	44,782	(30,218)	60%
32 Noxious Weed Cntrl	228,736	137,670	(91,066)	60%
33 Health District	687,337	411,019	(276,318)	60%
34 Historical Society	11,959	7,054	(4,905)	59%
35 Parks	179,122	107,746	(71,376)	60%
40 Indigent	2,016,886	1,218,938	(797,948)	60%
45 District Court	880,260	519,506	(360,754)	59%
46 Revaluation	1,473,397	897,041	(576,356)	61%
47 Emergency Medical System	2,192,927	1,253,423	(939,504)	57%
49 Aquifer Protection	493,670	244,856	(248,814)	50%
60 Solid Waste **(1)**	-	18,920	18,920	0%
Grand Total	**42,979,708**	**25,616,966**	**(17,362,742)**	60%

(1) Late Charges on Solid Waste Landfill fees collected through property tax billings.

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Property Tax Revenue For Tax Years 2007-2013, & Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 GF	Property Taxes, 2009 & Prior	-	3,415	3,415	
	Property Taxes, 2010	-	27,788	27,788	
	Property Taxes, 2011	-	43,951	43,951	
	Property Taxes, 2012	-	95,880	95,880	
	Property Taxes, 2013	11,366,778	6,528,145	(4,838,633)	57%
	Special Assessment Taxes, 2010	-	479	479	
	Special Assessment Taxes, 2011	-	924	924	
	Special Assessment Taxes, 2012	-	5,073	5,073	
	Special Assessment Taxes, 2013	-	12,153	12,153	
	Late Prop Tx Chrg & Int.	-	43,483	43,483	
	URD Property Tax Rebate	-	12	12	
10 General Fund Total		11,366,778	6,761,303	(4,605,475)	59%
13 Liab Ins	Property Taxes, 2009 & Prior	-	204	204	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	1,655	1,655	
	Property Taxes, 2011	-	2,676	2,676	
	Property Taxes, 2012	-	1,273	1,273	
	Property Taxes, 2013	774,668	446,937	(327,731)	58%
	Late Prop Tx Chrg & Int.	-	1,962	1,962	
	URD Property Tax Rebate	-	1	1	
13 Liability Insurance Total		774,668	454,709	(319,959)	59%
15 JF	Property Taxes, 2009 & Prior	-	7,592	7,592	
	Property Taxes, 2010	-	62,686	62,686	
	Property Taxes, 2011	-	105,452	105,452	
	Property Taxes, 2012	-	219,308	219,308	
	Property Taxes, 2013	22,445,174	12,951,110	(9,494,064)	58%
	Late Prop Tx Chrg & Int.	-	95,895	95,895	
	URD Property Tax Rebate	-	27	27	
15 Justice Fund Total		22,445,174	13,442,071	(9,003,103)	60%
30 Airport	Property Taxes, 2009 & Prior	-	170	170	
	Property Taxes, 2010	-	1,095	1,095	
	Property Taxes, 2011	-	2,014	2,014	
	Property Taxes, 2012	-	3,202	3,202	
	Property Taxes, 2013	153,794	88,698	(65,096)	58%
	Late Prop Tx Chrg & Int.	-	1,527	1,527	
30 Airport Total		153,794	96,707	(57,087)	63%
31 CO Fair	Property Taxes, 2009 & Prior	-	20	20	
	Property Taxes, 2010	-	286	286	
	Property Taxes, 2011	-	209	209	
	Property Taxes, 2012	-	742	742	
	Property Taxes, 2013	75,000	43,229	(31,771)	58%
	Late Prop Tx Chrg & Int.	-	295	295	
31 County Fair Total		75,000	44,780	(30,220)	60%

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Property Tax Revenue For Tax Years 2007-2013, & Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
32 NWC	Property Taxes, 2009 & Prior	-	84	84	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	785	785	
	Property Taxes, 2011	-	1,003	1,003	
	Property Taxes, 2012	-	2,773	2,773	
	Property Taxes, 2013	228,736	131,942	(96,794)	58%
	Late Prop Tx Chrg & Int.	-	1,078	1,078	
	URD Property Tax Rebate	-	-	-	
32 Noxious Weed Control Total		228,736	137,665	(91,071)	60%
33 Health Dist	Property Taxes, 2009 & Prior	-	223	223	
	Property Taxes, 2010	-	1,784	1,784	
	Property Taxes, 2011	-	2,835	2,835	
	Property Taxes, 2012	-	6,828	6,828	
	Property Taxes, 2013	687,337	396,558	(290,779)	58%
	Late Prop Tx Chrg & Int.	-	2,780	2,780	
	URD Property Tax Rebate	-	1	1	
33 Health District Total		687,337	411,010	(276,327)	60%
34 Hist Society	Property Taxes, 2009 & Prior	-	5	5	
	Property Taxes, 2010	-	43	43	
	Property Taxes, 2012	-	124	124	
	Property Taxes, 2013	11,959	6,853	(5,106)	57%
	Late Prop Tx Chrg & Int.	-	28	28	
34 Historical Society Total		11,959	7,054	(4,905)	59%
35 Parks	Property Taxes, 2009 & Prior	-	78	78	
	Property Taxes, 2010	-	607	607	
	Property Taxes, 2011	-	727	727	
	Property Taxes, 2012	-	2,193	2,193	
	Property Taxes, 2013	179,122	103,313	(75,809)	58%
	Late Prop Tx Chrg & Int.	-	827	827	
	URD Property Tax Rebate	-	0	0	
35 Parks Total		179,122	107,744	(71,378)	60%
40 Indigent	Property Taxes, 2009 & Prior	-	525	525	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	4,255	4,255	
	Property Taxes, 2011	-	13,589	13,589	
	Property Taxes, 2012	-	26,753	26,753	
	Property Taxes, 2013	2,016,886	1,163,729	(853,157)	58%
	Late Prop Tx Chrg & Int.	-	10,062	10,062	
	URD Property Tax Rebate	-	3	3	
40 Indigent Total		2,016,886	1,218,916	(797,970)	60%

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Property Tax Revenue For Tax Years 2007-2013, & Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
45 Dist Crt	Property Taxes, 2009 & Prior	-	261	261	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	1,721	1,721	
	Property Taxes, 2011	-	2,483	2,483	
	Property Taxes, 2012	-	4,683	4,683	
	Property Taxes, 2013	880,260	507,875	(372,385)	58%
	Late Prop Tx Chrg & Int.	-	2,473	2,473	
	URD Property Tax Rebate	-	1	1	
45 District Court Total		880,260	519,497	(360,763)	59%
46 Reval	Property Taxes, 2009 & Prior	-	736	736	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	5,997	5,997	
	Property Taxes, 2011	-	9,596	9,596	
	Property Taxes, 2012	-	21,714	21,714	
	Property Taxes, 2013	1,473,397	850,133	(623,264)	58%
	Late Prop Tx Chrg & Int.	-	8,832	8,832	
	URD Property Tax Rebate	-	2	2	
46 Revaluation Total		1,473,397	897,011	(576,386)	61%
47 EMS	Property Taxes, 2009 & Prior	-	661	661	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	5,565	5,565	
	Property Taxes, 2011	-	9,448	9,448	
	Property Taxes, 2012	-	19,790	19,790	
	Property Taxes, 2013	2,192,927	1,209,321	(983,606)	55%
	Late Prop Tx Chrg & Int.	-	8,614	8,614	
	URD Property Tax Rebate	-	2	2	
47 EMS Total		2,192,927	1,253,402	(939,525)	57%
49 Aquifer Prot	Spcl Assessment Taxes, 2009 & Prior	-	182	182	
	Special Assessment Taxes, 2008	-	-	-	
	Special Assessment Taxes, 2009	-	-	-	
	Special Assessment Taxes, 2010	-	1,666	1,666	
	Special Assessment Taxes, 2011	-	-	-	
	Special Assessment Taxes, 2012	-	6,347	6,347	
	Special Assessment Taxes, 2013	493,670	234,856	(258,814)	48%
	Late Prop Tx Chrg & Int.	-	1,805	1,805	
49 Aquifer Protection Total		493,670	244,856	(248,814)	50%
Grand Total		42,979,708	25,596,727	(17,382,981)	60%

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Other Non-Property Tax Revenue by Fund

	Non Property Tax Revenue			
Fund	Budget	Actual Amount	Difference	% Received
10 General Fund	9,754,184	4,156,294	(5,597,890)	43%
11 Replacement Resv	590,000	85,260	(504,740)	14%
13 Liability Insurance (1)	-	63,135	63,135	0%
14 Health Insurance	6,860,846	3,143,796	(3,717,050)	46%
15 Justice Fund	6,651,940	2,512,515	(4,139,425)	38%
18 Centennial Trail	30,000	7,500	(22,500)	25%
19 Tourism Promotion	3,500	662	(2,838)	19%
20 Public Transport	703,116	247,508	(455,608)	35%
30 Airport	488,442	284,506	(203,936)	58%
31 County Fair	-	310	310	0%
32 Noxious Weed	1,000	1,594	594	159%
33 Health District	-	25,238	25,238	0%
34 Hist Society	-	51	51	0%
35 Parks	29,810	49,698	19,888	167%
36 Snowmobile	77,807	24,716	(53,091)	32%
37 County Vessel	531,365	203,491	(327,874)	38% *
38 Public Access	6,000	5,952	(48)	99%
40 Indigent fund	425,000	440,261	15,261	104%
45 District Court	1,261,950	542,465	(719,485)	43%
455 Court Interlock	14,000	8,644	(5,356)	62%
46 Revaluation Fund	-	5,870	5,870	0%
47 Emergency Medical Svc	87,234	42,851	(44,383)	49%
50 Construction Fund	99,397	-	(99,397)	0%
60 Solid Waste	11,276,940	5,996,108	(5,280,832)	53%
Grand Total	**38,892,531**	**17,848,425**	**(21,044,106)**	**46%**

(1) Transfer in from Solid Waste

Kootenai County
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014
Indigent Fund Revenues

Detail Account W/ Descriptions	Budget	Actual	Difference	% Received
Property Taxes, 2009 & prior	-	547	547	
Property Taxes, 2010	-	4,255	4,255	
Property Taxes, 2011	-	13,589	13,589	
Property Taxes, 2012	-	26,753	26,753	
Property Taxes, 2013	2,016,886	1,163,729	(853,157)	58%
Property Tax Late Charge & Int.	-	10,062	10,062	
URD Property Tax Rebate	-	3	3	
Pers PTax Exemptn Replacement	-	8,006	8,006	
Reimb Insurance/Property Damage, None	-	39	39	
Refunds and Reimbursements, KH Reimb	300,000	215,614	(84,386)	
Reimb - Indigent Svc (Non-CAT)	125,000	203,177	78,177	163%
Fund Balance Appropriations	-	4,450	4,450	0%
Grand Total	**2,441,886**	**1,650,224**	**(791,662)**	**68%**

KOOTENAI COUNTY

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Summary Cash Listing

From October 1, 2013 to December 31, 2013

Fund	Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
10	General Fund	11,979,621	19,791,994	16,078,550	15,693,064
11	Replacement Rsrv/Acquistion	14,132,904	58,902	338,747	13,853,059
12	Unemployment Insurance Fund	1,193,863	20,374,319	21,172,802	395,381
13	Liability Insurance Fund	228,105	489,414	389,855	327,664
14	Health Insurance Fund	2,527,806	3,809,752	3,733,691	2,603,867
15	Justice Fund	4,574,288	21,533,020	19,463,315	6,643,993
154	Jail Commissary	83,990	73,425	45,268	112,147
155	Sheriff Donation	31,956	5,599	5,352	32,203
158	Drug Seizure - KCSD Patrol	686,309	124,727	48,160	762,876
18	Centennial Trail Fund	106,394	3,750	-	110,144
19	Tourism Promotion Fund	1,202	674	898	978
20	Public Transportation Fund**(1)**	-	319,471	596,889	(277,418)
30	Airport	380,510	512,643	530,444	362,709
301	Airport Sewer	-	14,890	-	14,890
31	County Fair Fund	3,081	44,459	37,500	10,039
32	Noxious Weed Fund	24,102	154,528	94,038	84,592
33	Health District Fund	78,539	512,016	529,688	60,867
34	Historical Society	1	9,153	7,925	1,229
35	Parks and Recreation Fund	143,577	171,779	170,486	144,870
36	Snowmobile Fund	149,318	23,874	47,423	125,768
37	County Vessel Fund	97,652	291,827	269,526	119,953
38	Public Access Fund	41,331	62	-	41,392
40	Indigent Fund	1,847,427	1,786,382	1,334,416	2,299,393
45	District Court Fund **(1)**	119,100	1,092,835	1,571,605	(359,670)
455	Court Interlock Fund	83,773	6,471	5,600	84,644
46	Revaluation	816,309	1,090,801	1,275,463	631,646
47	Emergency Management Fund	19,625	1,293,080	1,309,960	2,746
49	Aquifer Protection Dstr Fund	293,568	240,768	115,936	418,400
50	Construction Fund **(1)**	-	621,865	755,566	(133,701)
60	Solid Waste Fund	15,035,619	6,534,303	4,525,008	17,044,914
862	Sheriff Evidence Trust	11,572	1,082	-	12,654
880	PA Civil Forfeiture Trust	102,631	23,063	61,758	63,937

(1) Negative cash balances are a carryover from the end of FY 2013. Fund 20 & 50 have outstanding receivables from grant agencies. Fund 45 is overdrawn due to large transfer of prior year prosecution fees totaling $488k to Justice Fund and other government agencies.

Kootenai County

UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Fund Balance Projection - Year End FY 2014

	Prelim Audited					Projected FY 14 Ending Fund Balance		
	Fund Balance	Year-to-Date Actual		Remaining Budget ф		Total	Assigned/	Unassigned
Fund	FY 2013	Revenue	Expenses	Revenue	Expenses	Fund Balance	Restricted	Fund Balance
10 General Fund	12,953,932	10,992,354	(8,789,331)	9,481,605	(10,775,178)	13,863,382	1,814,190	12,049,191
11 Replacement Resv/Acq	13,969,221	85,260	(182,200)	295,000	(913,573)	13,253,709	13,253,709	
13 Liability Insurance	248,545	515,776	(382,007)	319,949	(387,334)	314,929	-	
14 Health Insurance	2,055,021	3,143,796	(3,039,674)	3,430,423	(3,430,423)	2,159,144	2,055,021	
15 Justice Fund	5,876,689	15,996,981	(15,047,612)	12,328,832	(15,576,580)	3,578,311	1,996,428	1,581,883
154 Jail Commissary	82,938	70,798	(42,788)	15,000	-	125,948	125,948	
155 Sheriff Donation	-	38,119	(7,523)	-	(30,596)	-	-	
158 Sheriff Drug Seizure	665,633	124,727	(65,945)	-	-	724,415	724,415	
18 Centennial Trail	106,394	7,500	-	15,000	(15,000)	113,894	113,894	
19 Tourism Promo	978	662	(513)	1,750	(1,750)	1,127	1,127	
20 Public Transport	-	168,804	(482,323)	1,360,959	(1,047,440)	0	0	
30 Airport	345,439	378,998	(392,586)	301,299	(376,888)	256,262	256,262	
31 County Fair	5,356	44,655	(37,500)	30,218	(37,500)	5,229	5,229	
32 Noxious Weed Ctrl	32,255	137,673	(76,414)	91,566	(144,187)	40,894	40,894	
33 Health District	99,360	432,279	(436,753)	276,318	(355,323)	15,882	15,882	
34 Historical Society	819	7,045	(6,250)	5,455	(7,069)	-	-	
35 Parks	147,814	156,211	(152,274)	86,281	(118,960)	119,072	119,072	
36 Snowmobile	149,492	24,716	(46,365)	38,904	(55,965)	110,782	110,782	
37 County Vessel	134,760	203,491	(234,506)	265,683	(353,979)	15,448	15,448	
38 Public Access	41,334	5,952	-	3,000	(3,000)	47,285	47,285	
40 Indigent	1,687,438	1,644,117	(1,051,512)	1,010,448	(1,344,767)	1,945,725	1,945,725	
45 District Court	(139,448)	1,058,813	(1,039,813)	991,729	(1,136,043)	(264,761)	(264,761)	
455 Court Interlock	83,773	8,644	(5,600)	7,000	(7,000)	86,817	86,817	
46 Revaluation	857,586	889,922	(1,066,388)	576,356	(1,124,275)	133,202	133,202	
47 Emergency Medical Services	80,916	1,285,183	(1,314,788)	939,504	(939,504)	51,311	51,311	
49 Aquifer Protection	205,813	228,814	(3,681)	248,814	(246,835)	432,925	432,925	
50 Construction	-	324,708	(458,409)	606,674	(472,973)	-	-	
60 Solid Waste	49,252,719	5,679,964	(2,965,142)	5,596,976	(7,017,210)	50,547,308	31,385,152	19,162,156
Grand Total	**88,944,776**	**43,655,963**	**(37,327,895)**	**38,324,743**	**(45,919,350)**	**87,678,237**		

ф Remaining Budget: Revenue is calculated based on collecting 100% of uncollected property tax revenue and 25% of non-tax budgeted revenue over the remaining quarter of FY13. Remaining Expenses are 25% of total FY 13 Budgeted expenses.

Kootenai County

Preliminary Audited Beginning Fiscal Year 2014

Summary of Fund Balances

Fund #	Fund Title	Preliminary Audited FY 2013	Limitations & Planned Uses: Assigned / Restricted	Committed Other Uses	FY14 Committed for Operations	FY13 Cap Project Carry overs	**Sub-Total**	FY14 Unassigned Fund Balance
10	General Fund	12,953,932	1,814,190		96,198	826,100	**2,736,488**	10,217,444
11	Replacement Reserve/Acquisition	13,969,221	895,956	11,836,120		1,237,145	**13,969,221**	
12	PR Payable	-					**-**	
13	Liability Insurance Fund	248,545					**-**	248,545
14	Health Insurance Fund	2,055,021		2,055,021			**2,055,021**	
15	Justice Fund	5,876,689	179,428		1,817,000		**1,996,428**	3,880,261
154	Jail Commissary	82,938	82,938				**82,938**	
155	Sheriff Donation	-					**-**	
158	Sheriff Drug Seizure	665,633	665,633				**665,633**	
18	Centennial Trail	106,394	106,394				**106,394**	
19	Tourism Promotion Fund	978	978				**978**	
20	Public Transportation Fund	-					**-**	
30	Airport Fund	345,439	233,899		111,540		**345,439**	
31	County Fair Fund	5,356	5,356				**5,356**	
32	Noxious Weeds	32,255	(26,382)		58,637		**32,255**	
33	Health District Fund	99,360	76,051		23,309		**99,360**	
34	Historical Society Fund	819	278		541		**819**	
35	Parks & Recreation Fund	147,814	30,885	87,941	28,988		**147,814**	
36	Snowmobile Fund	149,492	126,044	23,448			**149,492**	
37	County Vessel Fund	134,760	134,760				**134,760**	
38	Public Access Contribution Fund	41,334	41,334				**41,334**	
40	Indigent Fund	1,687,438	1,439,790		247,648		**1,687,438**	
45	District Court Fund	(139,448)	(269,323)		129,875		**(139,448)**	
455	Court Interlock Fund	83,773	83,773				**83,773**	
46	Revaluation Fund	857,586	82,434		775,152		**857,586**	
47	Emergency Medical Services Fund	80,916	80,916				**80,916**	
49	Aquifer Protection District Fund	205,813	205,813				**205,813**	
50	General Construction Fund	-					**-**	
60	Solid Waste Disposal Fund	49,252,719	25,795,861	500,000		5,089,291	**31,385,152**	17,867,567
	Totals	**88,944,776**	**29,972,816**	**14,502,530**	**3,288,888**	**7,152,536**	**56,730,960**	**32,213,816**
	Net Balance w/o Enterprise Fund (Solid Waste)			14,002,530	3,288,888	2,063,245	25,345,807	**14,346,249**

Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2014 ended March 31, 2014

Departments that have expended more than 62% of budget are explained below.

Department-Program	Budget Classification	YTD-1st Q FY 2014 Amended	YTD-1st Q FY 2014 Actual Amount	Budget-Actual Variance	Budget-Actual %used	Note
BOCC Departments:						
053 Liability Ins	Personnel Expenses	47,555	32,251	15,304	68%	
	Operating Expenses (B Budget)	727,113	349,756	377,357	48%	**(A)**
053 Liability Ins Total		**774,668**	**382,007**	**392,661**	**49%**	
132 AMP	Personnel Expenses	445,418	216,223	229,195	49%	
	Operating Expenses (B Budget)	71,364	63,111	8,253	88%	**(B)**
132 AMP Total		**516,782**	**279,334**	**237,448**	**54%**	
155 Waterways	Personnel Expenses	171,748	86,975	84,773	51%	
	Operating Expenses (B Budget)	66,255	25,816	40,439	39%	
	Capital Outlay	15,000	18,000	(3,000)	120%	**(C)**
155 Waterways Total		**253,003**	**130,790**	**122,213**	**52%**	
11.1.003.0 Repl Resv.Admin	Operating Expenses (B Budget)	-	20,865	(20,865)		**(D)**
	Capital Outlay	37,145	-	37,145	0%	
11.1.003.0 - Repl Resv.Gen Accts.Admin Total		**37,145**	**20,865**	**16,280**	**56%**	
35.1.002.3.151 Parks.Ops.Parks Maint						**(E)**
	Operating Expenses (B Budget)	24,275	17,690.00	6,585	73%	
35.1.002.3.151 Parks.Ops.Parks Maint Total		**24,275**	**17,690**	**6,585**	**73%**	
Clerks:						
205 Elections	Personnel Expenses	241,243	93,835	147,408	39%	
	Operating Expenses (B Budget)	417,750	105,145	312,605	25%	
	Capital Outlay	104,000	100,500	3,500	97%	**(F)**
205 Elections Total		**762,993**	**299,480**	**463,513**	**39%**	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	500,166	307,089.82	193,076	61%	**(G)**
246 County asst-KMC IPH Total		**500,166**	**307,090**	**193,076**	**61%**	
Assessor's Department:						
421 Appraisal	Personnel Expenses	1,605,252	756,606	848,646	47%	
	Operating Expenses (B Budget)	88,595	18,638	69,957	21%	
	Capital Outlay	44,000	46,167	(2,167)	105%	**(H)**
421 Appraisal Total		**1,737,847**	**821,412**	**916,435**	**47%**	

Over Budget Explanation

(A) BOCC, Liability Insurance: Personnel - $32k Risk Manager salary and turnover expense.

(B) BOCC, AMP: Operating - $22k alcohol monitoring devices, $5k ammunition.

(C) BOCC, Waterways: Capital - $18k repave asphalt Sunup Bay Boat Launch.

(D) BOCC, Replacement Reserve: Operations-$20.9k unexpected Sheriff campus electrical study & repair.

(E) BOCC, Parks, Maintenance: Operations-$4.5k materials & supplies, $11.9k maintenance & repairs

(F) Clerks, Elections: Operating - $100.5k ballot counting machine.

(G) Clerks, County Asst, Indigent Police Holds: Operating - $307k required indigent police hold expenses.

(H) Assessor's, Appraisal: Capital - $46.2k two Ford Escape vehicles.

Departments that have expended more than 62% of budget are explained below.

Department-Program	Budget Classification	YTD-1st Q FY 2014 Amended	YTD-1st Q FY 2014 Actual Amount	Budget-Actual Variance	Budget-Actual %used	Note
Sheriff'S Office:						
605 Patrol Total	Personnel Expenses	5,567,909	2,686,924	2,880,985	48%	
	Operating Expenses (B Budget)	578,310	327,321	250,989	57%	
	Capital Outlay	472,872	447,628	25,244	95%	**(I)**
605 Patrol Total		**6,619,091**	**3,461,872**	**3,157,219**	**52%**	
635 SWAT						
	Operating Expenses (B Budget)	22,100	14,322	7,778	65%	**(J)**
635 SWAT Total		**22,100**	**14,322**	**7,778**	**65%**	
640 Search & Resc						
	Operating Expenses (B Budget)	10,327	8,750	1,577	85%	**(K)**
640 Search & Resc Total		**10,327**	**8,750**	**1,577**	**85%**	

(I) Sheriff, Patrol: Capital - $447.6k ten patrol vehicles and patrol build-up accessories.

(J) Sheriff, SWAT: Operations - $7.9k training & travel, $5.6k materials & supplies, $2.2k vehicle repair.

(K) Sheriff, Search & Rescue: Operating - $4.9k rent and utilities, $1.2k supplies, $1.1k travel.

Department & Contact	Grant Funding Source, Number & Name	Total Grant Award	Grant Match		Financial Remaining Funds	Financial Last Report Due Sent	Financial Next Report Due Sent	Financial Last Reimb	Progress Last Report Due Sent	Progress Next Due	Grant Period Org Set
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-032 AIP 32	$425,000	Hard-Dollar	$22,368	$6,719	10/23/2013 10/23/2013		10/25/2013	10/23/2013 10/23/2013		10/01/10- 12/31/11 50.1.101.4.832
						Final invoice will be submitted to initiate the FAA final close					
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-037 AIP 37	$2,759,962	Hard-Dollar	$306,663	$0	2/5/2014 2/5/2014		2/7/2014	2/5/2014 2/5/2014		1/01/11- 12/31/12 50.1.101.4.837
						All closed; waiting for the State's participation in match funds to finalize					
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-038 AIP 38	$281,427	Hard-Dollar State	$21,891 $7,297	$50,441	1/13/2014 1/13/2014	3/17/2014	1/15/2014	1/13/2014 1/13/2014	3/17/2014	7/01/13- 9/30/13 50.1.101.4.838
						Grant was amended to increase the award and is in final close with the FAA					
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-040 AIP 40	$125,000			$125,000	New					Grant Period uncertain 50.1.101.4.811
AMP Kevin Creighton	DOJ 2012-WC-AX-0005 OVW CTIP Grant	$55,965			$33,174	3/25/2014	4/8/2014	3/10/2014			10/01/12- 09/30/15 15.1.132.4.233
						Idaho Supreme Court does all the financial and progress reporting					
BOCC Christine Fueston	US Dept of Transportation ID-90-X118-00 FTA Grant X118	$1,060,261	In-Kind	$652,820	$278,673	12/30/2013 1/30/2013	3/31/2014	10/23/2012	12/30/2013 1/30/2013	3/31/2014	4/01/2011-08/15/2013 20.1.070.4.007
BOCC Christine Fueston	US Dept of Transportation ID-90-X128-00 FTA Grant X128	$972,927	In-Kind	$711,603	$76,399	12/30/2013 1/30/2013	3/31/2014	3/20/2014	12/30/2013 1/30/2013	3/31/2014	9/01/2012-11/30/2014 20.1.070.4.007
BOCC Jody Bieze	ID Dept of Commerce ICDBG-13-1-10-PF Alpine Meadows Water Sys Imprvmnts	$350,000 PAC Administered	Hard-Dollar	$233,507	$317,030	3/10/2014 3/10/2014	4/15/2014	4/4/2014	3/10/2014 3/10/2014	4/15/2014	11/01/2013-10/31/2015 50.1.001.4.809
BOCC Jody Bieze	ID Dept of Commerce ICDBG-13-1-14-PF Bayview Community Center	$46,571 PAC Administered	Hard-Dollar	$21,969	$44,667	3/10/2014 3/10/2014	4/15/2014	3/25/2014	3/102014 3/10/2014	4/15/2014	11/01/2013-10/31/2014 50.1.001.4.802
JPRO Debbie Nadeau	ID Council Dom Violence VCO18700 JCDVVA	$21,000	In-Kind	$43,900	$10,550	3/10/2014 3/11/2014	4/10/2014	3/31/2014	3/10/2014 3/11/2014	4/10/2014	7/01/2013-06/30/2014 15.1.139.4.145
JPRO Debbie Nadeau	ID Dept of Juv Corrections 11-JA11-03 JABG Accountability	$24,781	Hard-Dollar	$2,753	$19,735	12/31/2013 1/7/2014	3/31/2014	1/21/2014	12/31/2013 1/7/2014	3/31/2014	5/01/2013-04/30/2014 15.1.139.4.344
OEM Sandy Von Berhen	ID Dept of Lands 12NFA1 04 KC Red Beauty HFT Proj	$70,000 PAC Administered			$56,316	2/7/2014 2/7/2014	3/31/2014	3/10/2014	2/7/2014 2/7/2014	3/31/2014	10/16/2012-08/31/2014 10.4.114.4.117

OEM	ID Dept of Lands	$165,000	In-Kind	$16,500	$25,070	3/6/2014	4/10/2014	12/30/2013	3/6/2014	4/10/2014	9/27/2011-08/31/2013
Sandy Von Behren	11SAFP 04					3/6/2014			3/6/2014		10.1.114.4.117
	KC Blue HFT Proj	PAC Administered									
OEM	ID Bureau Homeland Sec	$86,235	In-Kind	$86,235	$9,698	12/31/2013	3/31/2014	2/4/2014	12/31/2013	3/31/2014	10/01/2012-08/30/2014
Sandy Von Behren	EMW-2013-EP-00061					1/10/2014			1/10/2014		10.1.114.2.121
	2013 EMPG										
OEM	ID Bureau Homeland Sec	$75,782			$75,782		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.107
	2013 SHSP Equipment			2013 SHSP Grant Part 1 of 8							
OEM	ID Bureau Homeland Sec	$1,555			$1,555		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.109
	2013 SHSP Organization			2013 SHSP Grant Part 2 of 8							
OEM	ID Bureau Homeland Sec	$16,020			$15,448		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.110
	2013 SHSP Training			2013 SHSP Grant Part 3 of 8							
OEM	ID Bureau Homeland Sec	$4,181			$4,181		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.110
	2013 SHSP Shared Cost			2013 SHSP Grant Part 4 of 8							
OEM	ID Bureau Homeland Sec	$8,735			$8,735		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.111
	2013 SHSP M&A			2013 SHSP Grant Part 5 of 8							
OEM	ID Bureau Homeland Sec	$9,955			$9,642		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.116
	2013 SHSP Exercise			2013 SHSP Grant Part 6 of 8							
OEM	ID Bureau Homeland Sec	$47,435			$47,435		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.119
	2013 SHSP Planning			2013 SHSP Grant Part 7 of 8							
OEM	ID Bureau Homeland Sec	$11,065			$11,065		3/31/2014			3/31/2014	10/01/2013-07/31/2015
Sandy Von Behren	EMW-2013-SS-00149										10.1.114.4.120
	2013 SHSP Fusion			2013 SHSP Grant Part 8 of 8							
OEM	ID Bureau Homeland Sec	$109,589			$51,876	12/31/2013	3/31/2014	2/24/2014	12/31/2013	3/31/2014	9/01/2012-08/31/2014
Sandy Von Behren	EMW-2012-SS-00136					1/10/2014			1/10/2014		10.1.114.4.107
	2012 SHSP IO Equip			2012 SHSP Grant Part 1 of 4							
OEM	ID Bureau Homeland Sec	$5,433			$0	12/31/2013	3/31/2014		12/31/2013	3/31/2014	9/01/2012-08/31/2014
Sandy Von Behren	EMW-2012-SS-00136					1/10/2014			1/10/2014		10.1.114.4.110
	2012 SHSP Training			2012 SHSP Grant Part 2 of 4				100% Funds Used			
OEM	ID Bureau Homeland Sec	$9,971			$0	12/31/2013	3/31/2014	8/29/2013	12/31/2013	3/31/2014	9/01/2012-08/31/2014
Sandy Von Behren	EMW-2012-SS-00136					1/10/2014			1/10/2014		10.1.114.4.113
	2012 SHSP 1st Responder			2012 SHSP Grant Part 3 of 4				100% Funds Used			
OEM	ID Bureau Homeland Sec	$17,027			$11,777	12/31/2013	3/31/2014	3/25/2014	12/31/2013	3/31/2014	9/01/2012-08/31/2014

Sandy Von Behren	EMW-2012-SS-00136 2012 SHSP Planning				2012 SHSP Grants Part 4 of 4	1/10/2014			1/10/2014		10.1.114.4.118
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 SHSP IO Equip	$208,636			$6,394 2011 SHSP Grant Part 1 of 6	12/31/2013 1/10/2014	3/31/2014	7/1/2013	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.107
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP Training	$3,681			$0 2011 SHSP Grant Part 2 of 6	12/31/2013 1/10/2014	3/31/2014	100% Funds Used	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 CCP Citizens Corp Prog	$8,613			$1,672 2011 SHSP Grant Part 3 of 6	12/31/2013 1/10/2014	3/31/2014	1/24/2014	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.112
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP Exercise	$1,763			$0 2011 SHSP Grant Part 4 of 6	12/31/2013 1/10/2014	3/31/2014	100% Funds Used	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.116
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP EM Planning	$4,000			$2,200 2011 SHSP Grant Part 5 of 6	12/31/2013 1/10/2014	3/31/2014	1/24/2014	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.118
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP Fusion Center	$22,003			$6,416 2011 SHSP Grant Part 6 of 6	12/31/2013 1/10/2014	3/31/2014	2/28/2014	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.120
Parks Nick Snyder	Idaho Dept Parks/Rec WW14-1-28-1 WW Harrison Boat Launch	$247,529	Hard-Dollar	$61,000	$11,821	1/23/2014 1/23/2014	1/13/2014		10/17/2013 10/17/2013	1/13/2014	7/01/2013-06/30/2014 50.1.155.4.888
Sheriff Carol Grubbs	US Dept of Justice 2012UMWX0065 2012 COPS Hiring Program	$500,000	Hard-Dollar	$222,456	$14,123	1/23/2014 1/23/2014	3/12/2014	3/17/2014	1/23/2014 1/23/2014	3/12/2014	6/01/2012-05/31/2015 15.6.605.4.616
Sheriff Carol Grubbs	ID Dept of Parks & Rec WW14-1-28-2 Tow/Transport Vehicle	$17,770	Hard-Dollar	$17,820	$0		3/31/2014		3/31/2014		07/01/2013-06/30/2014 37.6.685.4.683
Sheriff Carol Grubbs	US Dept of Justice 2013-DJ-BX-0592 JAG Program	$21,745			$2,745	3/20/2014 3/20/2014					10/01/2013-09/30/2016 15.6.605.4.611
		$7,796,617 **Total Grant Funds Awarded**		**$2,428,782** **Total Grant Match**	**$1,336,340** **Total Remaining Funds**						