Kootenai County
3rd Quarter FY 2014 - UNAUDITED
Budget Status Report
June 30, 2014

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Kootenai County Clerk Jim Brannon

Auditor · Clerk of the District Court ·
County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000
Coeur d'Alene, ID 83816-9000
Phone (208) 446-1651 · Fax (208) 446-1662
http://www.kcgov.us/departments/clerk · Email jbrannon@kcgov.us

July 30, 2014

To: Elected Officials

From: Auditor's Office

Transmittal of 3rd Quarter 2014 Budget Status Report

Per State of Idaho Code §31-1611, enclosed is the 3rd Quarter 2014 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send Elected Officials a hardcopy of the report. This report is available electronically to other County personnel on kcplace (http://kcplace.kcgov.us/AuditForms.htm).

Quarterly reports provide Elected Officials and Department Managers a snapshot of the 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.

X Jim Brannon
Jim Brannon, Clerk

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	%Used
1 BOCC					
	Personnel Expenses	14,355,300	10,074,482	4,280,818	70%
	Operating Expenses (B Budget)	20,777,972	13,748,907	7,029,065	66%
	Capital Outlay	1,352,600	384,519	968,081	28%
1 BOCC Total		**36,485,872**	**24,207,908**	**12,277,964**	**66%**
2 Clerk					
	Personnel Expenses	4,293,132	3,034,440	1,258,692	71%
	Operating Expenses (B Budget)	3,402,642	2,155,402	1,247,240	63%
	Capital Outlay	458,153	200,166	257,987	44%
2 Clerk Total		**8,153,927**	**5,390,008**	**2,763,919**	**66%**
3 Treasurer					
	Personnel Expenses	408,283	307,860	100,423	75%
	Operating Expenses (B Budget)	206,420	127,101	79,319	62%
3 Treasurer Total		**614,703**	**434,961**	**179,742**	**71%**
4 Assessor					
	Personnel Expenses	3,544,564	2,631,132	913,432	74%
	Operating Expenses (B Budget)	236,257	127,916	108,341	54%
	Capital Outlay	44,000	46,167	(2,167)	105%
4 Assessor Total		**3,824,821**	**2,805,215**	**1,019,606**	**73%**
5 Coroner					
	Personnel Expenses	144,885	83,465	61,420	58%
	Operating Expenses (B Budget)	183,325	88,322	95,003	48%
5 Coroner Total		**328,210**	**171,787**	**156,423**	**52%**
6 Sheriff					
	Personnel Expenses	19,354,585	14,042,213	5,312,372	73%
	Operating Expenses (B Budget)	5,284,375	3,867,461	1,416,914	73%
	Capital Outlay	878,978	684,448	194,530	78%
6 Sheriff Total		**25,517,938**	**18,594,122**	**6,923,816**	**73%**
7 Prosecuting Attorney					
	Personnel Expenses	2,943,630	2,244,574	699,056	76%
	Operating Expenses (B Budget)	159,152	113,364	45,788	71%
7 Prosecuting Attorney Total		**3,102,782**	**2,357,938**	**744,844**	**76%**
8 District Court					
	Personnel Expenses	1,736,213	1,219,518	516,695	70%
	Operating Expenses (B Budget)	598,000	474,459	123,541	79%
	Capital Outlay	0	350	(350)	
8 District Court Total		**2,334,213**	**1,694,327**	**639,886**	**73%**
Sub Total		**80,362,466**	**55,656,265**	**24,706,201**	**69%**
Combined Grants and Projects		**11,234,875**	**3,382,359**	**7,852,516**	**30%**
Grand Total		**91,597,341**	**59,038,624**	**32,558,717**	**64%**

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Budget Reconciliation - All County Operations

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 Carry-over Adjustments		7,152,537
Grant Amendments		
Bayview Community Center Grant	68,540	
2013 EMPG Grant	86,235	
2012 Domestice Violence Grant Increase	41,296	
Total Grant Amendments		196,071
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		**$ 91,597,341**

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	472,104	344,036	128,068	73%	
	Operating Expenses (B Budget)	383,072	351,481	31,591	92%	
	Capital Outlay	100,000	-	100,000	0%	
001 Elected Offcl Total		**955,176**	**695,517**	**259,659**	**73%**	
002 Department	Personnel Expenses	3,444,412	2,511,721	932,691	73%	
	Operating Expenses (B Budget)	832,114	158,066	674,048	19%	
	Capital Outlay	18,643	18,278	365	98%	
002 Department Total		**4,295,169**	**2,688,065**	**1,607,104**	**63%**	
003 General Accts	Personnel Expenses	183,601	46,186	137,415	25%	
	Operating Expenses (B Budget)	1,843,718	1,009,564	834,154	55%	
	Capital Outlay	37,145	-	37,145	0%	
003 General Accts Total		**2,064,464**	**1,055,750**	**1,008,714**	**51%**	
004 Tax Support	Operating Expenses (B Budget)	822,646	599,870	222,776	73%	
	Capital Outlay	15,000	-	15,000	0%	
004 Tax Support Total		**837,646**	**599,870**	**237,776**	**72%**	
005 Grants Mgt Office	Personnel Expenses	47,030	48,218	(1,188)	103%	**(A)**
	Operating Expenses (B Budget)	6,400	1,294	5,106	20%	
005 Grants Mgt Office Total		**53,430**	**49,512**	**3,918**	**93%**	
010 Building & Grnds	Personnel Expenses	269,348	182,102	87,246	68%	
	Operating Expenses (B Budget)	290,742	187,401	103,341	64%	
010 Building & Grnds Total		**560,090**	**369,502**	**190,588**	**66%**	
018 Veterans Svc	Personnel Expenses	77,839	58,726	19,113	75%	
	Operating Expenses (B Budget)	20,393	8,922	11,471	44%	
018 Veterans Svc Total		**98,232**	**67,648**	**30,584**	**69%**	
020 Comm Develop	Personnel Expenses	1,504,271	938,951	565,320	62%	
	Operating Expenses (B Budget)	104,058	45,619	58,439	44%	
	Capital Outlay	34,225	-	34,225	0%	
020 Comm Develop Total		**1,642,554**	**984,570**	**657,984**	**60%**	
030 Print Center	Personnel Expenses	147,264	117,711	29,553	80%	
	Operating Expenses (B Budget)	103,579	72,827	30,752	70%	
030 Print Center Total		**250,843**	**190,539**	**60,305**	**76%**	
040 IS	Personnel Expenses	966,924	720,371	246,553	75%	
	Operating Expenses (B Budget)	1,053,247	637,107	416,140	60%	
	Capital Outlay	227,291	116,876	110,415	51%	
040 IS Total		**2,247,462**	**1,474,354**	**773,108**	**66%**	
051 HR	Personnel Expenses	171,253	138,191	33,062	81%	
	Operating Expenses (B Budget)	49,055	29,236	19,819	60%	
051 HR Total		**220,308**	**167,427**	**52,881**	**76%**	
053 Liability Ins	Personnel Expenses	47,555	32,251	15,304	68%	
	Operating Expenses (B Budget)	727,113	698,397	28,716	96%	**(B)**
053 Liability Ins Total		**774,668**	**730,648**	**44,020**	**94%**	
056 Health Ins	Personnel Expenses	10,380	5,074	5,306	49%	
	Operating Expenses (B Budget)	6,850,466	4,562,362	2,288,104	67%	
056 Health Ins Total		**6,860,846**	**4,567,436**	**2,293,410**	**67%**	
057 Wellness Program	Operating Expenses (B Budget)	3,600	23,288	(19,688)	647%	
057 Wellness Program Total		**3,600**	**23,288**	**(19,688)**	**647%**	**(C)**

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	Personnel Expenses	2,160,000	1,566,363	593,637	73%	
	Operating Expenses (B Budget)	159,923	175,449	(15,526)	110%	(D)
060 Public Defndr Total		**2,319,923**	**1,741,812**	**578,111**	**75%**	
101 Airport	Personnel Expenses	487,871	369,192	118,679	76%	
	Operating Expenses (B Budget)	273,733	211,983	61,750	77%	
	Capital Outlay	-	7,675	(7,675)		
101 Airport Total		**761,604**	**588,850**	**172,754**	**77%**	
114 OEM	Personnel Expenses	244,791	117,492	127,299	48%	
	Operating Expenses (B Budget)	33,155	12,066	21,089	36%	
114 OEM Total		**277,946**	**129,559**	**148,387**	**47%**	
128 JDET Ctr	Personnel Expenses	2,230,718	1,572,426	658,292	70%	
	Operating Expenses (B Budget)	226,291	183,011	43,280	81%	
128 JDET Ctr Total		**2,457,009**	**1,755,437**	**701,572**	**71%**	
132 AMP	Personnel Expenses	461,370	343,812	117,558	75%	
	Operating Expenses (B Budget)	71,364	88,778	(17,414)	124%	(E)
132 AMP Total		**532,734**	**432,590**	**100,144**	**81%**	
139 Juv Pro	Personnel Expenses	1,008,381	748,762	259,619	74%	
	Operating Expenses (B Budget)	69,957	58,959	10,998	84%	
	Capital Outlay	-	9,650	(9,650)		
139 Juv Pro Total		**1,078,338**	**817,371**	**260,967**	**76%**	
155 Waterways	Personnel Expenses	176,428	141,316	35,112	80%	
	Operating Expenses (B Budget)	66,255	47,905	18,351	72%	
	Capital Outlay	15,000	18,000	(3,000)	120%	(F)
155 Waterways Total		**257,683**	**207,221**	**50,462**	**80%**	
165 Snowmobile	Personnel Expenses	6,880	-	6,880	0%	
	Operating Expenses (B Budget)	10,710	4,611	6,099	43%	
165 Snowmobile Total		**17,590**	**4,611**	**12,979**	**26%**	
167 Snowmobile St Mgmt	Personnel Expenses	58,074	26,227	31,847	45%	
	Operating Expenses (B Budget)	28,070	22,595	5,475	80%	
167 Snowmobile St Mgmt Total		**86,144**	**48,823**	**37,321**	**57%**	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	493,670	184,126	309,544	37%	
170 Aquifer Prot Dist Total		**493,670**	**184,126**	**309,544**	**37%**	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,280,161	2,201,467	78,694	97%	
173 Emergency Svc Cont Total		**2,280,161**	**2,201,467**	**78,694**	**97%**	
182 Ramsey Trnsfr Stn	Personnel Expenses	154,648	39,393	115,255	25%	
	Operating Expenses (B Budget)	1,419,059	760,154	658,905	54%	
	Capital Outlay	30,000	-	30,000	0%	
182 Ramsey Trnsfr Stn Total		**1,603,707**	**799,546**	**804,161**	**50%**	
183 Prairie Trnsfr Stn	Personnel Expenses	6,949	954	5,995	14%	
	Operating Expenses (B Budget)	736,022	451,082	284,940	61%	
	Capital Outlay	237,296	166,962	70,334	70%	
183 Prairie Trnsfr Stn Total		**980,267**	**618,998**	**361,269**	**63%**	
187 Rural Sys	Personnel Expenses	2,972	410	2,562	14%	
	Operating Expenses (B Budget)	564,507	346,570	217,937	61%	
187 Rural Sys Total		**567,479**	**346,979**	**220,500**	**61%**	
190 Fighting Creek	Personnel Expenses	14,237	4,597	9,640	32%	
	Operating Expenses (B Budget)	1,254,892	614,720	640,172	49%	
	Capital Outlay	638,000	47,078	590,922	7%	
190 Fighting Creek Total		**1,907,129**	**666,394**	**1,240,735**	**35%**	
Grand Total		**36,485,872**	**24,207,908**	**12,277,964**	**66%**	

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	183,601	46,186	137,415	25%	
	Operating Expenses (B Budget)	993,718	579,012	414,706	58%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total		**1,177,319**	**625,198**	**552,121**	**53%**	
11.1.003.0 - Repl Resv/Acq.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	0	20,865	(20,865)		
	Capital Outlay	37,145	0	37,145	0%	
11.1.003.0 - Repl Resv/Acq.BOCC.Gen Accts.Indir Adn		**37,145**	**20,865**	**16,280**	**56%**	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	850,000	409,687	440,313	48%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		**850,000**	**409,687**	**440,313**	**48%**	
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	1,261	2,239	36%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Tot		**3,500**	**1,261**	**2,239**	**36%**	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	75,000	56,250	18,750	75%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total		**75,000**	**56,250**	**18,750**	**75%**	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	159,383	112,834	46,549	71%	
	Operating Expenses (B Budget)	123,190	44,130	79,060	36%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total		**282,573**	**156,964**	**125,609**	**56%**	
32.1.002.3.163 - NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	4,800	219	4,581	5%	
32.1.002.3.163 - NWC.BOCC.Dept.Ops.Aquatic Weeds		**4,800**	**219**	**4,581**	**5%**	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	710,646	532,985	177,662	75%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total		**710,646**	**532,985**	**177,662**	**75%**	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	12,500	9,375	3,125	75%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		**12,500**	**9,375**	**3,125**	**75%**	
35.1.002.3 - Parks.BOCC.Dept.Ops						
	Personnel Expenses	154,330	124,000	30,330	80%	
	Operating Expenses (B Budget)	34,893	30,228	4,665	87%	
35.1.002.3 - Parks.BOCC.Dept.Ops Total		**189,223**	**154,228**	**34,995**	**82%**	(G)
35.1.002.3.151 - Parks.Ops.Parks Maint						
	Operating Expenses (B Budget)	24,275	24,580	(305)	101%	(H)
35.1.002.3.151 - Parks.Ops.Parks Maint Total		**24,275**	**24,580**	**(305)**	**101%**	

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	16,160	13,650	54%	
	Capital Outlay	0	8,400	(8,400)		(I)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		**29,810**	**24,560**	**5,250**	**82%**	
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	261,841	168,657	93,184	64%	
	Operating Expenses (B Budget)	594,932	35,301	559,631	6%	
	Capital Outlay	18,643	9,878	8,765	53%	
60.1.002.2 - SW..Dept Admin Total		**875,416**	**213,836**	**661,580**	**24%**	
60.1.002.2.84 - SW.BOCC.Dept.Dept Admin.Safety and Recycling						
	Operating Expenses (B Budget)	19,864	7,223	12,641	36%	
60.1.002.2.84 - SW.BOCC.Dept.Dept Admin.Safety an		**19,864**	**7,223**	**12,641**	**36%**	
60.1.002.3 - SW.BOCC.Dept.Ops						
	Personnel Expenses	2,868,858	2,106,230	762,628	73%	
60.1.002.3 - SW.BOCC.Dept.Ops Total		**2,868,858**	**2,106,230**	**762,628**	**73%**	
Grand Total		**7,196,929**	**4,343,460**	**2,853,469**	**60%**	

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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.IS.Proj.Justware Casemgmt					
Operating Expenses (B Budget)	-	9,394	(9,394)		
Capital Outlay	543,420	12,740	530,680	2%	
10.1.040.5.46 - GF.IS.Proj.Justware Casemgmt Total	543,420	22,135	521,285	4%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion					
Operating Expenses (B Budget)	-	3,891	(3,891)		
Capital Outlay	369,851	64,468	305,383	17%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion Total	369,851	68,358	301,493	18%	
040 IS Total	**913,271**	**90,493**	**822,778**	**10%**	
114 OEM					
10.1.114.4.107 - GF.BOCC.OEM.Grants.Equipment					
Operating Expenses (B Budget)	-	38,669	(38,669)		
10.1.114.4.107 - GF.BOCC.OEM.Grants.Equipment Total	-	38,669	(38,669)		Bdgt Adj
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant					
Operating Expenses (B Budget)	14,190	22,006	(7,816)	155%	
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant Total	14,190	22,006	(7,816)	155%	Bdgt Adj
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP					
Operating Expenses (B Budget)	5,000	1,561	3,439	31%	
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP Total	5,000	1,561	3,439	31%	
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program					
Operating Expenses (B Budget)	12,218	5,563	6,655	46%	
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program Total	12,218	5,563	6,655	46%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI)					
Operating Expenses (B Budget)	70,000	104,752	(34,752)	150%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total	70,000	104,752	(34,752)	150%	Bdgt Adj
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning					
Operating Expenses (B Budget)	35,600	9,252	26,348	26%	
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning Total	35,600	9,252	26,348	26%	
10.1.114.4.120 - GF.OEM.Grants.HSGP Fusion Center					
Operating Expenses (B Budget)	25,004	16,216	8,788	65%	
10.1.114.4.120 - GF.OEM.Grants.HSGP Fusion Center Total	25,004	16,216	8,788	65%	
114 OEM Total	**162,012**	**198,020**	**(36,008)**	**122%**	
10 GF Total	**1,075,283**	**288,512**	**786,771**	**27%**	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.004 - Resv/Acq.Proj.Repl Acquisition					
Capital Outlay	-	2,088	(2,088)		
11.1.003.5.004 - Resv/Acq.Proj.Repl Acquisition Total	-	2,088	(2,088)		Bdgt Adj
11.1.003.5.52 - Resv/Acq.Proj.Adm Printshop Rmdl					
Capital Outlay	-	541	(541)		
11.1.003.5.52 - Resv/Acq.Proj.Adm Printshop Rmdl Total	-	541	(541)		Bdgt Adj
11.1.003.5.63 - Resv/Acq.Proj.B & G Building Proj					
Capital Outlay	1,600,000	648,992	951,008	41%	
11.1.003.5.63 - Resv/Acq.Proj.B & G Building Proj Total	1,600,000	648,992	951,008	41%	
11.1.003.5.64 - Resv/Acq.Proj.SH Parking Resurface					
Capital Outlay	40,000	83,324	(43,324)	208%	Bdgt Adj
11.1.003.5.64 - Resv/Acq.Proj.SH Parking Resurface Total	40,000	83,324	(43,324)	208%	
11.1.003.5.65 - Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct					
Capital Outlay	150,000	44,378	105,622	30%	
11.1.003.5.65 - Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct Total	150,000	44,378	105,622	30%	
003 Gen Accts Total	**1,790,000**	**779,324**	**1,010,676**	**44%**	
11 Repl Resv/Acq Total	**1,790,000**	**779,324**	**1,010,676**	**44%**	

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
15 JF					
132 AMP					
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Crt					
Operating Expenses (B Budget)	41,296	14,469	26,827	35%	
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Crt Total	41,296	14,469	26,827	35%	
132 AMP Total	**41,296**	**14,469**	**26,827**	**35%**	
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)	-	6,312	(6,312)		
15.1.139.4.145 - Juv Pro.Grants.JP Domestic Violence Grant Total	-	6,312	(6,312)		Bdgt Adj
15.1.139.4.147 - JF.BOCC.Juv Pro.Grants.JP JABG Grant 12 YR14-15					
Operating Expenses (B Budget)	-	1,475	(1,475)		
15.1.139.4.147 - JF.BOCC.Juv Pro.Grants.JP JABG Grant 12 YR14-15 Total	-	1,475	(1,475)		Bdgt Adj
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	-	28,106	(28,106)		
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total	-	28,106	(28,106)		Bdgt Adj
15.1.139.4.344 - JF.Juv Pro.Grants.JP JABG Grant YR13-14					
Operating Expenses (B Budget)	-	25,002	(25,002)		
15.1.139.4.344 - JF.Juv Pro.Grants.JP JABG Grant YR13-14 Total	-	25,002	(25,002)		Bdgt Adj
139 Juv Pro Total	**16,707**	**60,295**	**(43,588)**	**361%**	
15 JF Total	**58,003**	**74,764**	**(16,761)**	**129%**	
20 Public Transport					
070 Bus Svc					
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport					
Personnel Expenses	94,032	64,581	29,451	69%	
Operating Expenses (B Budget)	1,435,731	638,219	797,512	44%	
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport Total	1,529,763	702,800	826,963	46%	
070 Bus Svc Total	**1,529,763**	**702,800**	**826,963**	**46%**	
20 Public Transport Total	**1,529,763**	**702,800**	**826,963**	**46%**	
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%**	
32 NWC 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	-	19,950	(19,950)		
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	-	23,150	(23,150)		Bdgt Adj
002 Dept Total	**-**	**23,150**	**(23,150)**		
35 Parks Total	**-**	**23,150**	**(23,150)**		
50 Constructn					
001 Elected Offcl					
50.1.001.4.802- Constr.Grants.Bayview Meadows ICDBG /FemaAdmin					
Operating Expenses (B Budget)	4,657	931	3,726	20%	
Capital Outlay	63,883	973	62,910	2%	
50.1.001.4.802- Constr.Grants.Bayview Meadows ICDBG /FemaAdmin To	68,540	1,904	66,636	3%	
50.1.001.4.809 - Constr.Grants.Alpine Meadows ICDBG					
Operating Expenses (B Budget)	35,000	5,250	29,750	15%	
Capital Outlay	315,000	37,056	277,944	12%	
50.1.001.4.809 - Constr.Grants.Alpine Meadows ICDBG Total	350,000	42,306	307,694	12%	
001 Elected Offcl Total	**418,540**	**44,210**	**374,330**	**11%**	

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%	
50.1.101.4.832 - Constr.Airport.Grants.AIP 32-GIS Grant					
Capital Outlay	-	1,374	(1,374)		Bdgt Adj
50.1.101.4.832 - Constr.Airport.Grants.AIP 32-GIS Grant Total	-	1,374	(1,374)		
50.1.101.4.837 - Constr.Airport.Grants.AIP 37 P-II Rnwys-TwyD					
Capital Outlay	-	110,263	(110,263)		
50.1.101.4.837 - Constr.Airport.Grants.AIP 37 P-II Rnwys-TwyD Total	-	110,263	(110,263)		Bdgt Adj
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**	**113,829**	**229,013**	**33%**	
155 WW					
50.1.155.4.880 - Constructn.WW .Grants.WW-Vessel Pumpout					
Capital Outlay	-	1,883	(1,883)		
50.1.155.4.880 - Constructn.WW .Grants.WW-Vessel Pumpout Total	-	1,883	(1,883)		Bdgt Adj
50.1.155.4.888 - Constructn.WW .Grants.WW-Harrison Launch					
Capital Outlay	-	313,509	(313,509)		
50.1.155.4.888 - Constructn.WW .Grants.WW-Harrison Launch Total	-	313,509	(313,509)		Bdgt Adj
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**	**315,392**	**(145,392)**	**186%**	
50 Constructn Total	**931,382**	**473,432**	**457,950**	**51%**	
60 SW					
002 Dept					
60.1.002.5.935 - SW.Proj.Land Acquistions					
Operating Expenses (B Budget)	-	1,800	(1,800)		
Capital Outlay	-	1,000	(1,000)		
60.1.002.5.935 - SW.Proj.Land Acquistions Total	-	2,800	(2,800)		
002 Dept Total	**-**	**2,800**	**(2,800)**		
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr.					
Capital Outlay	120,000	85,875	34,125	72%	
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Total	120,000	85,875	34,125	72%	
182 Ramsey Trnsfr Stn Total	**120,000**	**85,875**	**34,125**	**72%**	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	50,000	44,008	5,992	88%	
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Total	50,000	44,008	5,992	88%	
183 Prairie Trnsfr Stn Total	**50,000**	**44,008**	**5,992**	**88%**	
187 Rural Sys					
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	615,755	39,222	576,533	6%	
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Total	615,755	39,222	576,533	6%	
187 Rural Sys Total	**615,755**	**39,222**	**576,533**	**6%**	
190 Fighting Creek					
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr.					
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Total	1,266,294	224,765	1,041,529	18%	
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	313,884	2,874,715	10%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	3,188,599	313,884	2,874,715	10%	
190 Fighting Creek Total	**4,529,893**	**542,216**	**3,987,677**	**12%**	
60 SW Total	**5,315,648**	**714,121**	**4,601,527**	**13%**	
Grand Total	**10,701,079**	**3,056,103**	**7,644,976**	**29%**	

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

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Clerk's Department Expenditure Budget Status (Includes Projects)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% used	Note Ref
201-Auditor						
	Personnel Expenses	1,019,814	703,110	316,704	69%	
	Operating Expenses (B Budget)	51,244	27,178	24,066	53%	
201-Auditor Total		**1,071,058**	**730,288**	**340,770**	**68%**	
205-Elections						
	Personnel Expenses	246,883	162,385	84,498	66%	
	Operating Expenses (B Budget)	417,750	235,246	182,504	56%	
	Capital Outlay	104,000	100,500	3,500	97%	
205-Elections Total		**768,633**	**498,131**	**270,502**	**65%**	
209-Recorders						
	Personnel Expenses	339,922	206,474	133,448	61%	
	Operating Expenses (B Budget)	17,852	4,683	13,169	26%	
	Capital Outlay	354,153	99,666	254,487	28%	
209-Recorders Total		**711,927**	**310,824**	**401,103**	**44%**	
10.2.209.5.475 - GF.Clerk.REC.Proj.Recorders Proj						
	Capital Outlay	0	50,916	(50,916)		Bdgt Adj
10.2.209.5.475 - GF.Clerk.REC.Proj.Recorders Proj Total		**0**	**50,916**	**(50,916)**		
221-Dist. Crt-Clerks						
	Personnel Expenses	2,360,459	1,754,688	605,771	74%	
	Operating Expenses (B Budget)	40,082	23,680	16,402	59%	
221-Dist. Crt-Clerks Total		**2,400,541**	**1,778,367**	**622,174**	**74%**	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	500,166	436,803	63,363	87%	(J)
246 County asst-KMC IPH Total		**500,166**	**436,803**	**63,363**	**87%**	
40.002 Indigent Admin						
	Personnel Expenses	326,054	207,783	118,271	64%	
	Operating Expenses (B Budget)	17,086	4,859	12,227	28%	
40.002 Indigent Admin Total		**343,140**	**212,643**	**130,497**	**62%**	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	2,358,462	1,422,952	935,510	60%	
40.245-Indigent Co. Asst Total		**2,358,462**	**1,422,952**	**935,510**	**60%**	
Grand Total		**8,153,927**	**5,440,924**	**2,713,003**	**67%**	

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

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Treasurer Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
001 Elected Official					
	Personnel Expenses	408,283	307,860	100,423	75%
	Operating Expenses (B Budget)	206,420	127,101	79,319	62%
001 Elected Official Total		**614,703**	**434,961**	**179,742**	**71%**
Grand Total		**614,703**	**434,961**	**179,742**	**71%**

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Assessor Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	632,889	492,955	139,934	78%	
	Operating Expenses (B Budget)	94,446	61,385	33,061	65%	
001 Elected Offcl Total		**727,335**	**554,340**	**172,995**	**76%**	
413 DMV-CDA						
	Personnel Expenses	775,729	580,330	195,399	75%	
	Operating Expenses (B Budget)	13,949	5,695	8,254	41%	
413 DMV-CDA Total		**789,678**	**586,025**	**203,653**	**74%**	
417 DMV-PF						
	Operating Expenses (B Budget)	15,906	9,923	5,983	62%	
417 DMV-PF Total		**15,906**	**9,923**	**5,983**	**62%**	
421 Appraisal						
	Personnel Expenses	1,613,204	1,191,655	421,549	74%	
	Operating Expenses (B Budget)	88,595	34,779	53,816	39%	
	Capital Outlay	44,000	46,167	(2,167)	105%	
421 Appraisal Total		**1,745,799**	**1,272,601**	**473,198**	**73%**	
425 Mapping						
	Personnel Expenses	522,742	366,192	156,550	70%	
	Operating Expenses (B Budget)	23,361	16,134	7,227	69%	
425 Mapping Total		**546,103**	**382,326**	**163,777**	**70%**	
Grand Total		**3,824,821**	**2,805,215**	**1,019,606**	**73%**	

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Coroner Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
001 Elected Offcl					
	Personnel Expenses	144,885	83,465	61,420	58%
	Operating Expenses (B Budget)	183,325	88,322	95,003	48%
001 Elected Offcl Total		**328,210**	**171,787**	**156,423**	**52%**
Grand Total		**328,210**	**171,787**	**156,423**	**52%**

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	719,101	511,173	207,928	71%	
	Operating Expenses (B Budget)	155,854	126,342	29,512	81%	
001 Elected Offcl Total		**874,955**	**637,515**	**237,440**	**73%**	
049 Auto Shop						
	Personnel Expenses	217,335	159,512	57,823	73%	
	Operating Expenses (B Budget)	19,445	11,176	8,269	57%	
049 Auto Shop Total		**236,780**	**170,688**	**66,092**	**72%**	
120 911						
	Personnel Expenses	1,865,476	1,285,529	579,947	69%	
	Operating Expenses (B Budget)	101,688	68,785	32,903	68%	
120 911 Total		**1,967,164**	**1,354,314**	**612,850**	**69%**	
124 911 - Enhncd Sys						
	Personnel Expenses	168,540	132,549	35,991	79%	
	Operating Expenses (B Budget)	851,067	554,360	296,707	65%	
	Capital Outlay	355,208	116,641	238,567	33%	
124 911 - Enhncd Sys Total		**1,374,815**	**803,549**	**571,266**	**58%**	
603 Civil						
	Personnel Expenses	482,868	365,364	117,504	76%	
	Operating Expenses (B Budget)	30,648	19,292	11,356	63%	
603 Civil Total		**513,516**	**384,657**	**128,859**	**75%**	
604 Animal Cntrl						
	Personnel Expenses	160,543	94,029	66,514	59%	
	Operating Expenses (B Budget)	63,155	37,552	25,603	59%	
604 Animal Cntrl Total		**223,698**	**131,580**	**92,118**	**59%**	
605 Patrol						
	Personnel Expenses	5,500,957	4,191,570	1,309,387	76%	
	Operating Expenses (B Budget)	578,310	472,441	105,869	82%	
	Capital Outlay	472,872	539,419	(66,547)	114%	**(K)**
605 Patrol Total		**6,552,139**	**5,203,430**	**1,348,709**	**79%**	
620 Detective						
	Personnel Expenses	1,146,932	921,456	225,476	80%	
	Operating Expenses (B Budget)	65,814	37,446	28,368	57%	
620 Detective Total		**1,212,746**	**958,902**	**253,844**	**79%**	
625 Driver's Lic						
	Personnel Expenses	341,128	255,660	85,468	75%	
	Operating Expenses (B Budget)	4,819	2,803	2,016	58%	
625 Driver's Lic Total		**345,947**	**258,463**	**87,484**	**75%**	
630 Records						
	Personnel Expenses	400,107	284,952	115,155	71%	
	Operating Expenses (B Budget)	11,594	8,574	3,020	74%	
630 Records Total		**411,701**	**293,527**	**118,174**	**71%**	
635 SWAT						
	Operating Expenses (B Budget)	22,100	21,893	207	99%	**(L)**
635 SWAT Total		**22,100**	**21,893**	**207**	**99%**	

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	15,538	(5,211)	150%	(M)
640 Search & Resc Total		**10,327**	**15,538**	**(5,211)**	**150%**	
650 Maint						
	Operating Expenses (B Budget)	235,913	103,923	131,990	44%	
	Capital Outlay	50,898	28,388	22,510	56%	
650 Maint Total		**286,811**	**132,311**	**154,500**	**46%**	
660 Jail Ops						
	Personnel Expenses	8,197,804	5,804,622	2,393,182	71%	
	Operating Expenses (B Budget)	3,014,291	2,282,396	731,895	76%	
660 Jail Ops Total		**11,212,095**	**8,087,018**	**3,125,077**	**72%**	
685 Rec Safety						
	Personnel Expenses	153,794	35,796	117,998	23%	
	Operating Expenses (B Budget)	119,350	104,940	14,410	88%	(N)
685 Rec Safety Total		**273,144**	**140,736**	**132,408**	**52%**	
Grand Total		**25,517,938**	**18,594,122**	**6,923,816**	**73%**	

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	-	2,369	2,369	
Revenue Total	**-**	**125,954**	**125,954**	
Expenses				
Operating Expenses (B Budget)				
Materials & Supplies	-	12,482	(12,482)	
Non-Capital Purchases	-	25,381	(25,381)	
Other Services and Expenses	-	318	(318)	
Professional Services	-	-	-	
Travel and Professional Development	-	20,117	(20,117)	
Operating Expenses (B Budget) Total	-	58,298	(58,298)	
Capital Outlay	-	32,804	(32,804)	
Expenses Total	**-**	**91,101**	**(91,101)**	
158.6.605.3 - Drug Seizure Total	**-**	**34,853**	**34,853**	

Kootenai County

Sheriff Grants & Projects

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014

Sheriff Grant and Project Budget Status

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
15.6.605.4.611 -SH.Patrol.Grants.Byrne Equip DJ Grants						
	Capital Outlay	-	12,000	(12,000)		
	Operating Expenses (B Budget)	-	10,272	(10,272)		
15.6.605.4.611 -SH.Patrol.Grants.Byrne Equip DJ Grants Total		**-**	**22,272**	**(22,272)**		Bdgt Adj
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 Total		**45,090**	**44,781**	**309**	**99%**	Complete
15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012						
	Personnel Expenses	250,895	149,306	101,589	60%	
15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012 Total		**250,895**	**149,306**	**101,589**	**60%**	
37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety						
	Personnel Expenses	120,273	35,795	84,478	30%	
	Operating Expenses (B Budget)	38,500	35	38,465	0%	
37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety Total		**158,773**	**35,830**	**122,943**	**23%**	
37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle Grant						
	Capital Outlay	35,640	36,015	(375)	101%	Complete
37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle Grant Total		**35,640**	**36,015**	**(375)**	**101%**	
Grand Total		**490,398**	**288,204**	**202,194**	**59%**	

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

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Prosecuting Attorney Admin & Operation Expense Budget Status

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.050.0 -	PA.Civil Division.Administration					
	Personnel Expenses	560,871	426,639	134,232	76%	
	Operating Expenses (B Budget)	28,424	18,948	9,476	67%	
10.7.050.0 -	PA.Civil Division.Administration Total	**589,295**	**445,587**	**143,708**	**76%**	
10.7.137.3 -	PA.Juvenile Diversion Ops					
	Personnel Expenses	238,830	180,176	58,654	75%	
	Operating Expenses (B Budget)	8,514	5,470	3,044	64%	
10.7.137.3 -	PA.Juvenile Diversion Ops Total	**247,344**	**185,646**	**61,698**	**75%**	
15.7.001.3 -	Justice Fund.PA.Operations					
	Personnel Expenses	2,143,929	1,637,758	506,171	76%	
	Operating Expenses (B Budget)	122,214	88,946	33,268	73%	
15.7.001.3 -	Justice Fund.PA.Operations Total	**2,266,143**	**1,726,704**	**539,439**	**76%**	
Total Admin & Operation		**3,102,782**	**2,357,938**	**744,844**	**76%**	

Prosecuting Attorney Grants Expense Budget Status

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

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
District Court Expenditure Budget Status Report
(See Note References on Page 29)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					
Personnel Expenses	1,674,230	1,171,235	502,995	70%	
Operating Expenses (B Budget)	509,233	391,273	117,960	77%	
Capital Outlay	0	350	(350)		
Total	**2,183,463**	**1,562,858**	**620,605**	**72%**	
252 Drug Court					
Operating Expenses (B Budget)	25,250	22,955	2,295	91%	
252 Drug Court Total	**25,250**	**22,955**	**2,295**	**91%**	**(O)**
253 D.U.I. Court					
Personnel Expenses	0	1,308	(1,308)		
Operating Expenses (B Budget)	25,250	22,346	2,904	88%	
253 D.U.I. Court Total	**25,250**	**23,653**	**1,597**	**94%**	**(P)**
254 Mental Health Court					
Personnel Expenses	61,983	46,976	15,007	76%	
Operating Expenses (B Budget)	24,267	31,290	(7,023)	129%	**(Q)**
254 Mental Health Court Total	**86,250**	**78,266**	**7,984**	**91%**	
001 DC-Elected Offcl Total	**2,320,213**	**1,687,732**	**632,481**	**73%**	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	14,000	6,595	7,405	47%	
Total	**14,000**	**6,595**	**7,405**	**47%**	
Fund 455 Court Interlock Device Total	**14,000**	**6,595**	**7,405**	**47%**	
Grand Total	**2,334,213**	**1,694,327**	**639,886**	**73%**	

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
County-wide Tax Revenue by Fund

	Tax Revenue		Budget-Actual	
Fund	**Budget**	**Actual**	**Difference**	**% Received**
10 General Fund	11,366,778	11,463,360	96,582	101%
13 Liability Insurance	774,668	759,605	(15,063)	98%
15 Justice Fund	22,445,174	22,387,165	(58,009)	100%
30 Airport	153,794	160,304	6,510	104%
31 County Fair	75,000	74,557	(443)	99%
32 Noxious Weed Cntrl	228,736	229,035	299	100%
33 Health District	687,337	684,538	(2,799)	100%
34 Historical Society	11,959	11,765	(194)	98%
35 Parks	179,122	179,248	126	100%
40 Indigent	2,016,886	2,029,568	12,682	101%
45 District Court	880,260	866,722	(13,538)	98%
46 Revaluation	1,473,397	1,490,724	17,327	101%
47 Emergency Medical System	2,192,927	2,098,077	(94,850)	96%
49 Aquifer Protection **(1)**	493,670	390,747	(102,923)	79%
60 Solid Waste **(2)**	-	31,914	31,914	0%
Grand Total	**42,979,708**	**42,857,329**	**(122,379)**	100%

(1) Aquifer Protection is using existing Fund Balance instead of assessing additional Aquifer fees to tax payers.

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

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	-	4,307	4,307	
	Property Taxes, 2010	-	33,261	33,261	
	Property Taxes, 2011	-	79,119	79,119	
	Property Taxes, 2012	-	130,136	130,136	
	Property Taxes, 2013	11,366,778	10,918,027	(448,751)	96%
	Special Assessment Taxes, 2010	-	572	572	
	Special Assessment Taxes, 2011	-	4,435	4,435	
	Special Assessment Taxes, 2012	-	6,314	6,314	
	Special Assessment Taxes, 2013	-	19,585	19,585	
	Late Prop Tx Chrg & Int.	-	71,148	71,148	
10 General Fund Total		11,366,778	11,266,904	(99,875)	99%
13 Liab Ins	Property Taxes, 2009 & Prior	-	258	258	
	Property Taxes, 2010	-	1,981	1,981	
	Property Taxes, 2011	-	4,818	4,818	
	Property Taxes, 2012	-	1,728	1,728	
	Property Taxes, 2013	774,668	747,523	(27,145)	96%
	Late Prop Tx Chrg & Int.	-	3,293	3,293	
13 Liability Insurance Total		774,668	759,601	(15,067)	98%
15 JF	Property Taxes, 2009 & Prior	-	9,568	9,568	
	Property Taxes, 2010	-	75,033	75,033	
	Property Taxes, 2011	-	189,831	189,831	
	Property Taxes, 2012	-	297,665	297,665	
	Property Taxes, 2013	22,445,174	21,659,750	(785,424)	97%
	Late Prop Tx Chrg & Int.	-	155,159	155,159	
15 Justice Fund Total		22,445,174	22,387,007	(58,167)	100%
30 Airport	Property Taxes, 2009 & Prior	-	215	215	
	Property Taxes, 2010	-	1,311	1,311	
	Property Taxes, 2011	-	3,626	3,626	
	Property Taxes, 2012	-	4,346	4,346	
	Property Taxes, 2013	153,794	148,388	(5,406)	96%
	Late Prop Tx Chrg & Int.	-	2,415	2,415	
30 Airport Total		153,794	160,300	6,506	104%
31 CO Fair	Property Taxes, 2009 & Prior	-	25	25	
	Property Taxes, 2010	-	342	342	
	Property Taxes, 2011	-	377	377	
	Property Taxes, 2012	-	1,007	1,007	
	Property Taxes, 2013	75,000	72,351	(2,649)	96%
	Late Prop Tx Chrg & Int.	-	454	454	
31 County Fair Total		75,000	74,556	(444)	99%

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	-	107	107	
	Property Taxes, 2010	-	940	940	
	Property Taxes, 2011	-	1,806	1,806	
	Property Taxes, 2012	-	3,763	3,763	
	Property Taxes, 2013	228,736	220,713	(8,023)	96%
	Late Prop Tx Chrg & Int.	-	1,703	1,703	
32 Noxious Weed Control Total		228,736	229,033	297	100%
33 Health Dist	Property Taxes, 2009 & Prior	-	282	282	
	Property Taxes, 2010	-	2,136	2,136	
	Property Taxes, 2011	-	5,104	5,104	
	Property Taxes, 2012	-	9,268	9,268	
	Property Taxes, 2013	687,337	663,264	(24,073)	96%
	Late Prop Tx Chrg & Int.	-	4,479	4,479	
33 Health District Total		687,337	684,534	(2,803)	100%
34 Hist Society	Property Taxes, 2009 & Prior	-	7	7	
	Property Taxes, 2010	-	51	51	
	Property Taxes, 2012	-	169	169	
	Property Taxes, 2013	11,959	11,497	(462)	96%
	Late Prop Tx Chrg & Int.	-	40	40	
34 Historical Society Total		11,959	11,765	(194)	98%
35 Parks	Property Taxes, 2009 & Prior	-	98	98	
	Property Taxes, 2010	-	727	727	
	Property Taxes, 2011	-	1,309	1,309	
	Property Taxes, 2012	-	2,976	2,976	
	Property Taxes, 2013	179,122	172,834	(6,288)	96%
	Late Prop Tx Chrg & Int.	-	1,303	1,303	
35 Parks Total		179,122	179,247	125	100%
40 Indigent	Property Taxes, 2009 & Prior	-	663	663	
	Property Taxes, 2010	-	5,093	5,093	
	Property Taxes, 2011	-	24,463	24,463	
	Property Taxes, 2012	-	36,311	36,311	
	Property Taxes, 2013	2,016,886	1,946,292	(70,594)	96%
	Late Prop Tx Chrg & Int.	-	16,732	16,732	
40 Indigent Total		2,016,886	2,029,554	12,668	101%

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	-	332	332	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	2,060	2,060	
	Property Taxes, 2011	-	4,470	4,470	
	Property Taxes, 2012	-	6,355	6,355	
	Property Taxes, 2013	880,260	849,433	(30,827)	96%
	Late Prop Tx Chrg & Int.	-	4,061	4,061	
45 District Court Total		880,260	866,711	(13,549)	98%
46 Reval	Property Taxes, 2009 & Prior	-	929	929	
	Property Taxes, 2010	-	7,179	7,179	
	Property Taxes, 2011	-	17,275	17,275	
	Property Taxes, 2012	-	29,473	29,473	
	Property Taxes, 2013	1,473,397	1,421,823	(51,574)	96%
	Late Prop Tx Chrg & Int.	-	14,030	14,030	
46 Revaluation Total		1,473,397	1,490,707	17,310	101%
47 EMS	Property Taxes, 2009 & Prior	-	834	834	
	Property Taxes, 2010	-	6,661	6,661	
	Property Taxes, 2011	-	17,007	17,007	
	Property Taxes, 2012	-	26,861	26,861	
	Property Taxes, 2013	2,095,909	2,022,543	(73,366)	96%
	Late Prop Tx Chrg & Int.	-	13,971	13,971	
47 EMS Total		2,095,909	2,087,878	(8,031)	100%
49 Aquifer Prot	Spcl Assessment Taxes, 2009 & Prior	-	295	295	
	Special Assessment Taxes, 2010	-	1,989	1,989	
	Special Assessment Taxes, 2011	-	(1)	(1)	
	Special Assessment Taxes, 2012	-	8,191	8,191	
	Special Assessment Taxes, 2013	493,670	377,579	(116,091)	76%
	Late Prop Tx Chrg & Int.	-	2,695	2,695	
49 Aquifer Protection Total		493,670	390,747	(102,923)	79%
Grand Total		42,882,690	42,618,544	(264,146)	99%

Kootenai County
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014
Other Non-Property Tax Revenue by Fund

	Non Property Tax Revenue			
Fund	**Budget**	**Actual Amount**	**Difference**	**% Received**
10 General Fund	9,754,184	7,728,285	(2,025,899)	79%
11 Replacement Resv	590,000	129,700	(460,300)	22%
13 Liability Insurance **(1)**	-	97,296	97,296	-
14 Health Insurance	6,860,846	5,049,521	(1,811,325)	74%
15 Justice Fund	6,651,940	4,950,405	(1,701,535)	74%
18 Centennial Trail	30,000	11,250	(18,750)	38%
19 Tourism Promotion	3,500	1,439	(2,061)	41%
20 Public Transport	703,116	247,508	(455,608)	35%
30 Airport	488,442	413,245	(75,197)	85%
31 County Fair	-	728	728	-
32 Noxious Weed	1,000	6,765	5,765	677%
33 Health District	-	40,183	40,183	-
34 Hist Society	-	120	120	-
35 Parks	29,810	79,576	49,766	267%
36 Snowmobile	77,807	24,803	(53,004)	32%
37 County Vessel	531,365	311,288	(220,077)	59%
38 Public Access	6,000	6,026	26	100%
40 Indigent fund	425,000	632,740	207,740	149%
45 District Court	1,261,950	990,995	(270,955)	79%
455 Court Interlock	14,000	13,621	(379)	97%
46 Revaluation Fund	-	13,763	13,763	-
47 Emergency Medical Svc	87,234	84,875	(2,359)	97%
50 Construction Fund	99,397	57,392	(42,005)	58%
60 Solid Waste	11,276,940	9,626,786	(1,650,154)	85%
Grand Total	**38,892,531**	**30,518,312**	**(8,374,220)**	**78%**

(1) Transfer in from Solid Waste

Kootenai County

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014

Indigent Fund Revenues

Detail Account W/ Descriptions	Budget	Actual	Difference	% Received
Property Taxes, 2009 & prior	-	671	671	
Property Taxes, 2010	-	5,093	5,093	
Property Taxes, 2011	-	24,463	24,463	
Property Taxes, 2012	-	36,311	36,311	
Property Taxes, 2013	2,016,886	1,946,292	(70,594)	96%
Property Tax Late Charge & Int.	-	16,732	16,732	
URD Property Tax Rebate	-	5	5	
Pers PTax Exemptn Replacement	-	18,808	18,808	
Reimb Insurance/Property Damage	-	18,821	18,821	
Refunds and Reimbursements, KH Reimb	300,000	362,002	62,002	121%
Reimb - Indigent Svc (Non-CAT)	125,000	201,893	76,893	162%
Fund Balance Appropriations	247,648	6,325	(241,323)	3%
Grand Total	**2,689,534**	**2,637,417**	**(52,117)**	**98%**

KOOTENAI COUNTY

UNAUDITED - 3rd Quarter FY 2014 ended June 30, 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	33,461,661	26,927,697	18,513,585
11	Replacement Rsrv/Acquistion	14,132,904	135,252	969,423	13,298,732
12	Unemployment Insurance Fund	1,193,863	30,936,584	31,139,591	990,855
13	Liability Insurance Fund	228,105	864,146	735,760	356,490
14	Health Insurance Fund	2,527,806	5,713,588	5,213,187	3,028,207
15	Justice Fund	4,574,288	33,608,570	28,661,211	9,521,647
154	Jail Commissary	83,990	113,258	66,957	130,292
155	Sheriff Donation	31,956	12,693	14,081	30,569
158	Drug Seizure - KCSD Patrol	686,309	126,124	111,998	700,435
18	Centennial Trail Fund	106,394	11,250	-	117,644
19	Tourism Promotion Fund	1,202	1,600	1,646	1,156
20	Public Transportation Fund **(1)**	-	319,471	2,516,910	(2,197,440)
30	Airport	380,510	727,511	749,811	358,210
301	Airport Sewer	-	29,479	5,369	24,110
31	County Fair Fund	3,081	75,286	56,250	22,117
32	Noxious Weed Fund	24,102	254,880	176,569	102,414
33	Health District Fund	78,539	899,103	707,350	270,292
34	Historical Society	1	14,026	11,050	2,977
35	Parks and Recreation Fund	143,577	279,385	248,559	174,403
36	Snowmobile Fund	149,318	26,036	58,286	117,067
37	County Vessel Fund	97,652	463,762	513,234	48,179
38	Public Access Fund	41,331	6,026	-	47,357
40	Indigent Fund	1,847,427	2,923,908	1,819,123	2,952,212
45	District Court Fund **(1)**	119,100	2,008,886	2,230,464	(102,478)
455	Court Interlock Fund	83,773	13,621	6,500	90,893
46	Revaluation	816,309	1,708,419	1,864,338	660,389
47	Emergency Management Fund	19,625	2,201,481	1,446,455	774,652
49	Aquifer Protection Dstr Fund	293,568	390,747	309,406	374,910
50	Construction Fund	-	850,223	770,589	79,635
60	Solid Waste Fund	15,035,619	10,351,198	7,268,711	18,118,106
862	Sheriff Evidence Trust	11,572	1,082	-	12,654
880	PA Civil Forfeiture Trust	102,631	31,568	70,803	63,396

(1) Negative cash balances are a carryover from the end of FY 2013. Fund 20 has outstanding receivables from grant agencies totaling $497,900. 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 - 3rd Quarter FY 2014 ended June 30, 2014
Fund Balance Projection - Year End FY 2014

Fund	Audited Fund Balance FY 2013	Year-to-Date Actual Revenue	Year-to-Date Actual Expenses	Remaining Budget ɸ Revenue	Remaining Budget ɸ Expenses	Projected FY 14 Ending Fund Balance: Total Fund Balance	Projected FY 14 Ending Fund Balance: Assigned/ Restricted	Projected FY 14 Ending Fund Balance: Unassigned Fund Balance
10 General Fund	12,673,632	19,303,227	(13,564,487)	2,341,964	(5,225,550)	15,528,787	1,837,099	13,691,688
11 Replacement Resv/Acq	13,969,221	129,700	(800,189)	147,500	(456,786)	12,989,446	12,989,446	
13 Liability Insurance	229,579	854,824	(730,648)	15,063	(193,667)	175,151	-	
14 Health Insurance	2,055,021	5,049,521	(4,590,724)	1,715,212	(1,716,112)	2,512,918	2,055,021	
15 Justice Fund	5,327,204	27,451,525	(23,258,329)	1,720,994	(7,891,892)	3,349,502	1,996,428	1,353,074
154 Jail Commissary	82,938	110,631	(64,637)	7,500	-	136,433	136,433	
155 Sheriff Donation	-	45,213	(14,645)	-	(30,569)	-	-	
158 Sheriff Drug Seizure	665,633	125,954	(91,101)	-	-	700,487	700,487	
18 Centennial Trail	106,394	11,250	-	7,500	(7,500)	117,644	117,644	
19 Tourism Promo	978	1,439	(1,261)	875	(875)	1,156	1,156	
20 Public Transport	-	168,804	996,744	1,360,959	(2,526,507)	(0)	(0)	
30 Airport	341,673	571,325	(583,480)	115,600	(189,901)	255,217	255,217	
31 County Fair	3,520	74,847	(56,250)	443	(18,750)	3,810	3,810	
32 Noxious Weed Ctrl	26,655	234,210	(157,183)	(49)	(72,093)	31,539	31,539	
33 Health District	82,533	720,744	(532,985)	2,799	(177,662)	95,430	95,430	
34 Historical Society	527	11,824	(9,375)	676	(3,944)	(292)	(292)	
35 Parks	143,429	257,591	(226,517)	7,326	(60,827)	121,003	121,003	
36 Snowmobile	149,492	24,803	(57,228)	19,452	(27,982)	108,536	108,536	
37 County Vessel	134,760	329,058	(416,008)	132,841	(179,261)	1,391	1,391	
38 Public Access	41,334	6,026	-	1,500	(1,500)	47,360	47,360	
40 Indigent	1,638,062	2,647,227	(1,635,595)	93,568	(675,401)	2,067,861	2,067,861	
45 District Court	(160,998)	1,854,559	(1,687,732)	329,026	(580,053)	(245,199)	(245,199)	
455 Court Interlock	83,773	13,621	(6,595)	3,500	(3,500)	90,798	90,798	
46 Revaluation	821,515	1,491,498	(1,654,927)	(17,327)	(572,976)	67,784	67,784	
47 Emergency Medical Service:	29,605	2,171,862	(2,201,467)	94,850	(94,850)	-	-	
49 Aquifer Protection	190,842	368,193	(184,126)	102,923	(123,418)	354,415	354,415	
50 Construction	-	553,066	(473,432)	378,316	(240,128)	217,823	217,823	
60 Solid Waste	49,252,719	9,156,104	(5,452,014)	2,120,836	(3,534,680)	51,542,966	31,385,152	20,157,814
Grand Total	**87,890,041**	**73,738,647**	**(57,454,188)**	**10,703,845**	**(24,606,380)**	**90,271,966**		

ɸ 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	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	12,673,632	1,837,099		96,198	826,100	**2,759,397**	9,914,235
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	229,579					**-**	229,579
14	Health Insurance Fund	2,055,021		2,055,021			**2,055,021**	
15	Justice Fund	5,327,204	179,428		1,817,000		**1,996,428**	3,330,776
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	341,673	230,133		111,540		**341,673**	
31	County Fair Fund	3,520	3,520				**3,520**	
32	Noxious Weeds	26,655	(31,982)		58,637		**26,655**	
33	Health District Fund	82,533	59,224		23,309		**82,533**	
34	Historical Society Fund	527	(14)		541		**527**	
35	Parks & Recreation Fund	143,429	26,500	87,941	28,988		**143,429**	
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	1,638,062	1,390,414		247,648		**1,638,062**	
45	District Court Fund	(160,998)	(290,873)		129,875		**(160,998)**	
455	Court Interlock Fund	83,773	83,773				**83,773**	
46	Revaluation Fund	821,515	46,363		775,152		**821,515**	
47	Emergency Medical Services Fund	29,605	29,605				**29,605**	
49	Aquifer Protection District Fund	190,842	190,842				**190,842**	
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	**87,890,041**	**29,766,831**	**14,502,530**	**3,288,888**	**7,152,536**	**56,547,884**	**31,342,157**
	Net Balance w/o Enterprise Fund (Solid Waste)			14,002,530	3,288,888	2,063,245	25,162,732	**13,474,590**

Over Budget Department Warnings
UNAUDITED - 3rd Quarter FY 2014 ended June 30, 2014

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

		YTD-1st Q FY 2014		Budget-Actual		
Department-Program	Budget Classification	Amended	Actual Amount	Variance	%used	Note
BOCC Departments:						
005 Grants Mgt Office	Personnel Expenses	47,030	48,218	(1,188)	103%	(A)
	Operating Expenses (B Budget)	6,400	1,294	5,106	20%	
005 Grants Mgt Office Total		**53,430**	**49,512**	**3,918**	**93%**	
053 Liability Ins	Personnel Expenses	47,555	32,251	15,304	68%	
	Operating Expenses (B Budget)	727,113	698,397	28,716	96%	(B)
053 Liability Ins Total		**774,668**	**730,648**	**44,020**	**94%**	
057 Wellness Program	Operating Expenses (B Budget)	3,600	23,288	(19,688)	647%	
057 Wellness Program Total		**3,600**	**23,288**	**(19,688)**	**647%**	(C)
060 Public Defndr	Personnel Expenses	2,160,000	1,566,363	593,637	73%	
	Operating Expenses (B Budget)	159,923	175,449	(15,526)	110%	(D)
060 Public Defndr Total		**2,319,923**	**1,741,812**	**578,111**	**75%**	
132 AMP	Personnel Expenses	461,370	343,812	117,558	75%	
	Operating Expenses (B Budget)	71,364	88,778	(17,414)	124%	(E)
132 AMP Total		**532,734**	**432,590**	**100,144**	**81%**	
155 Waterways	Personnel Expenses	176,428	141,316	35,112	80%	
	Operating Expenses (B Budget)	66,255	47,905	18,351	72%	
	Capital Outlay	15,000	18,000	(3,000)	120%	(F)
155 Waterways Total		**257,683**	**207,221**	**50,462**	**80%**	
35.1.002.3 - Parks.BOCC.Dept.Ops	Personnel Expenses	154,330	124,000	30,330	80%	
	Operating Expenses (B Budget)	34,893	30,228	4,665	87%	
35.1.002.3 - Parks.BOCC.Dept.Ops Total		**189,223**	**154,228**	**34,995**	**82%**	(G)
35.1.002.3.151 Parks.Ops.Parks Maint	Operating Expenses (B Budget)	24,275	24,580	(305)	101%	(H)
35.1.002.3.151 Parks.Ops.Parks Maint Total		**24,275**	**24,580**	**(305)**	**101%**	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	29,810	16,160	13,650	54%	
	Capital Outlay	0	8,400	(8,400)		(I)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		**29,810**	**24,560**	**5,250**	**82%**	

Over Budget Explanation:

(A) BOCC, Grants Mgt Office: Personnel - Grant Mangement Officer base wage increased $15.7k as of Dec 2013.

(B) BOCC, Liability Insurance: Operating - Total FY 14 insurance premium of $678k expensed.

(C) BOCC, Wellness Program: Operating - $18.7k wellness program consultant fees.

(D) BOCC, Public Defender: Operating - $72.5k expert consultant services.

(E) BOCC, AMP: Operating - $55k alcohol monitoring devices, $13k materials & supplies, $10k safety and self defense expense, $11k other expense.

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

(G) BOCC, Parks: Personnel-$9.5k seasonal, temporary hires. Operations-budget categories fully expended include materials and supplies, non-capital equipment, and maintenance & repair.

(H) BOCC, Parks, Maintenance: Operations-total budget expended with 3 months remaining in FY 14.

(I) BOCC, Parks, Boat Launch: Capital-8.4k Harrison boat launch Improvements, paid for by boat launch user fee revenue.

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
Clerks:						
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	500,166	436,803	63,363	87%	(J)
246 County asst-KMC IPH Total		**500,166**	**436,803**	**63,363**	**87%**	
Sheriff'S Office:						
605 Patrol Total	Personnel Expenses	5,500,957	4,191,570	1,309,387	76%	
	Operating Expenses (B Budget)	578,310	472,441	105,869	82%	
	Capital Outlay	472,872	539,419	(66,547)	114%	(K)
605 Patrol Total		**6,552,139**	**5,203,430**	**1,348,709**	**79%**	
635 SWAT						
	Operating Expenses (B Budget)	22,100	21,893	207	99%	(L)
635 SWAT Total		**22,100**	**21,893**	**207**	**99%**	
640 Search & Resc						
	Operating Expenses (B Budget)	10,327	15,538	(5,211)	150%	(M)
640 Search & Resc Total		**10,327**	**15,538**	**(5,211)**	**150%**	
685 Rec Safety - Marine	Personnel Expenses	153,794	35,796	117,998	23%	
	Operating Expenses (B Budget)	119,350	104,940	14,410	88%	(N)
685 Rec Safety - Marine Total		**273,144**	**140,736**	**132,408**	**52%**	
District Court:						
252 Drug Court						
	Operating Expenses (B Budget)	25,250	22,955	2,295	91%	
252 Drug Court Total		**25,250**	**22,955**	**2,295**	**91%**	(O)
253 D.U.I. Court						
	Personnel Expenses	0	1,308	(1,308)		
	Operating Expenses (B Budget)	25,250	22,346	2,904	88%	
253 D.U.I. Court Total		**25,250**	**23,653**	**1,597**	**94%**	(P)
254 Mental Health Court						
	Personnel Expenses	61,983	46,976	15,007	76%	
	Operating Expenses (B Budget)	24,267	31,290	(7,023)	129%	(Q)
254 Mental Health Court Total		**86,250**	**78,266**	**7,984**	**91%**	

(J) **Clerks, County Asst, Indigent Police Holds:** Operating-$437k indigent police hold expenses paid as required by Idaho Statute.

(K) **Sheriff, Patrol**: Capital-$448k ten patrol vehicles and patrol build-up accessories, $30k drug seizure enforcement equipment, $25k-video and communication equipment.

(L) **Sheriff, SWAT**: Operations - $13k training & travel, $6k materials & supplies, $2k repair & maintenance.

(M) **Sheriff, Search & Rescue**: Operating - $7k donated volunteer search and rescue expenses, $6.2k rent and utilities, $1.2k supplies, $1.1k travel & training.

(N) **Sheriff, Marine**: Operating - overbudget categories include: $28k boat repair and maintenance, $3k travel and training.

(O) **DC, Drug Court**: Operating - $13.9k court ordered drug testing, $7.4k travel & training, 1.8k drug court expense.

(P) **DC, D.U.I Court**: Operating - $13k professional services ($3k legal services, $10k drug testing), $7.6k travel & training, 1.8k drug court expense.

(Q) **DC, Mental Health Court**: Operating - $22k drug testing, $7.1k travel & training, 1.8k drug court expense.

Kootenai County
FY2014 ended June 30, 2014
Schedule of Grant Activity

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 3-16-0010-040 AIP 40	$125,000			$125,000						Grant Period uncertain 50.1.101.4.811
AMP Kevin Creighton	DOJ 2012-WC-AX-0005 OVW CTIP Grant	$55,965			$33,174	6/23/2014	7/7/2014 Idaho Supreme Court does all the financial and progress reporting	6/24/2014			10/01/12- 09/30/15 15.1.132.4.233
BOCC Christine Fueston	US Dept of Transportation ID-90-X118-00 FTA Grant X118	$1,060,261	In-Kind	$652,820	$278,673	6/30/2014 7/28/2014	9/30/2014	10/23/2012	6/30/2014 7/28/2014	9/30/2014	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	6/30/2014 7/28/2014	9/30/2014	3/20/2014	6/30/2014 7/28/2014	9/30/2014	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	Hard-Dollar PAC Administered	$233,507	$317,030	5/31/2014 5/31/2014	7/24/2014	4/4/2014	5/31/2014 5/31/2014	7/24/2014	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	Hard-Dollar PAC Administered	$21,969	$44,667	3/10/2014 3/10/2014		3/25/2014	3/102014 3/10/2014		11/01/2013-10/31/2014 50.1.001.4.802
JPRO Debbie Nadeau	ID Dept of Juv Corrections 12-JA11-03 JABG Accountability	$15,036	Hard-Dollar	$1,671	$13,561	6/30/2014 7/5/2014	9/30/2014		6/30/2014 7/15/2014	9/30/2014	5/01/2014-04/30/2015 15.1.139.4.147
OEM Sandy Von Berhen	ID Dept of Lands 12NFA1 04 KC Red Beauty HFT Proj	$70,000	PAC Administered		$45,514	5/9/2014 5/9/2014	7/25/2014	6/4/2014	5/9/2014 5/9/2014	7/25/2014	10/16/2012-08/31/2014 10.4.114.4.117
OEM Sandy Von Behren	ID Dept of Lands 11SAFP 04 KC Blue HFT Proj	$165,000	In-Kind PAC Administered	$16,500	$12,230	6/10/2014 6/13/2014	7/28/2014	4/10/2014	6/10/2014 6/13/2014	7/28/2014	9/27/2011-08/31/2013 10.1.114.4.117
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Equipment	$83,817		2013 SHSP Grant Part 1 of 8	$51,968	6/30/2014 7/28/2014	9/30/2014	6/27/2014	6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.107
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Organization	$1,555		2013 SHSP Grant Part 2 of 8	$1,555	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.109

Kootenai County
FY2014 ended June 30, 2014
Schedule of Grant Activity

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
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Training	$16,020	2013 SHSP Grant Part 3 of 8	$15,295	6/30/2014 7/28/2014	9/30/2014	4/29/2014	6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Shared Cost	$4,181	2013 SHSP Grant Part 4 of 8	$4,181	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP M&A	$8,735	2013 SHSP Grant Part 5 of 8	$8,735	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.111
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Exercise	$9,955	2013 SHSP Grant Part 6 of 8	$6,510	6/30/2014 7/28/2014	9/30/2014	4/29/2014	6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.116
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Planning	$47,435	2013 SHSP Grant Part 7 of 8	$47,435	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.119
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Fusion	$11,065	2013 SHSP Grant Part 8 of 8	$11,065	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	10/01/2013-07/31/2015 10.1.114.4.120
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP IO Equip	$109,589	2012 SHSP Grant Part 1 of 4	$0	6/30/2014 7/28/2014	9/30/2014	6/23/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/01/2012-08/31/2014 10.1.114.4.107
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP Training	$5,433	2012 SHSP Grant Part 2 of 4	$0	6/30/2014 7/28/2014	9/30/2014	100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/01/2012-08/31/2014 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP 1st Responder	$9,971	2012 SHSP Grant Part 3 of 4	$0	6/30/2014 7/28/2014	9/30/2014	8/29/2013 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/01/2012-08/31/2014 10.1.114.4.113
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP Planning	$17,027	2012 SHSP Grants Part 4 of 4	$11,777	6/30/2014 7/28/2014	9/30/2014	4/25/2014	6/30/2014 7/28/2014	9/30/2014	9/01/2012-08/31/2014 10.1.114.4.118
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 SHSP IO Equip	$208,636	2011 SHSP Grant Part 1 of 6	$0	6/30/2014 7/28/2014	9/30/2014	7/1/2013 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/01/2011-08/31/2014 10.1.114.4.107

Kootenai County
FY2014 ended June 30, 2014
Schedule of Grant Activity

Department & Contact	Grant Funding Source, Number & Name	Total Grant Award	Grant Match	Financial Remaining Funds	Last Report Due Sent	Next Report Due Sent	Last Reimb	Progress Last Report Due Sent	Next Due	Grant Period Org Set
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP Training	$3,681	2011 SHSP Grant Part 2 of 6	$0	6/30/2014 7/28/2014	9/30/2014 9/30/2014	100% Funds Used	6/30/2014 7/28/2014	9/30/2014	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	2011 SHSP Grant Part 3 of 6	$924	6/30/2014 7/28/2014	9/30/2014	5/12/2014	6/30/2014 7/28/2014	9/30/2014	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	2011 SHSP Grant Part 4 of 6	$0	6/30/2014 7/28/2014	9/30/2014	100% Funds Used	6/30/2014 7/28/2014	9/30/2014	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	2011 SHSP Grant Part 5 of 6	$0	6/30/2014 7/28/2014	9/30/2014	4/25/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	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	2011 SHSP Grant Part 6 of 6	$3,267	6/30/2014 7/28/2014	9/30/2014	2/28/2014	6/30/2014 7/28/2014	9/30/2014	9/01/2011-08/31/2014 10.1.114.4.120
Sheriff Carol Grubbs	US Dept of Justice 2012UMWX0065 2012 COPS Hiring Program	$500,000	Hard-Dollar $222,456	$302,888	6/30/2014 7/9/2014	9/30/2014	4/21/2014	6/30/2014 7/9/2014	9/30/2014	6/01/2012-05/31/2015 15.6.605.4.616
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
		$3,955,984 Total Grant Funds Awarded	$1,860,526 Total Grant Match	$1,414,594 Total Remaining Funds						