Kootenai County

4th Quarter FY 2014 - UNAUDITED

Budget Status Report

September 30, 2014

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Kootenai County Clerk Jim Brannon

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October 30, 2014

To: Elected Officials

From: Auditor's Office

Transmittal of 4th Quarter 2014 Budget Status Report

Per State of Idaho §31-1611, enclosed is the 4th Quarter 2014 Budget Status Report for your review. Additionally, the Board of County Commissioners passed Resolution 12-128 stating that this fourth quarter report satisfies the requirements outlined in Idaho Code §31-2307-*Annual Statement of Financial Condition Reporting* for fiscal year 2014.

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 on the County's intranet, KC Place.

Quarterly reports provide elected officials and department managers 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.

X Jim Brannon
Jim Brannon, Clerk

Kootenai County
UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014
Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	%Used
1 BOCC					
	Personnel Expenses	14,330,207	13,518,625	811,582	94%
	Operating Expenses (B Budget)	20,514,671	17,943,752	2,570,919	87%
	Capital Outlay	1,596,996	961,203	635,793	60%
1 BOCC Total		**36,441,874**	**32,423,579**	**4,018,295**	**89%**
2 Clerk					
	Personnel Expenses	4,323,300	4,100,269	223,031	95%
	Operating Expenses (B Budget)	3,435,942	2,844,440	591,502	83%
	Capital Outlay	458,153	275,101	183,052	60%
2 Clerk Total		**8,217,395**	**7,219,810**	**997,585**	**88%**
3 Treasurer					
	Personnel Expenses	408,283	412,056	(3,773)	101%
	Operating Expenses (B Budget)	226,420	214,656	11,764	95%
3 Treasurer Total		**634,703**	**626,712**	**7,991**	**99%**
4 Assessor					
	Personnel Expenses	3,575,400	3,508,647	66,753	98%
	Operating Expenses (B Budget)	236,257	181,644	54,613	77%
	Capital Outlay	44,000	46,167	(2,167)	105%
4 Assessor Total		**3,855,657**	**3,736,458**	**119,199**	**97%**
5 Coroner					
	Personnel Expenses	144,885	121,554	23,331	84%
	Operating Expenses (B Budget)	183,325	119,740	63,585	65%
5 Coroner Total		**328,210**	**241,294**	**86,916**	**74%**
6 Sheriff					
	Personnel Expenses	19,440,461	18,834,498	605,963	97%
	Operating Expenses (B Budget)	5,658,045	5,439,180	218,865	96%
	Capital Outlay	1,256,972	1,319,142	(62,170)	105%
6 Sheriff Total		**26,355,478**	**25,592,820**	**762,658**	**97%**
7 Prosecuting Attorney					
	Personnel Expenses	3,037,392	3,014,348	23,044	99%
	Operating Expenses (B Budget)	170,152	157,885	12,267	93%
7 Prosecuting Attorney Total		**3,207,544**	**3,172,232**	**35,312**	**99%**
8 District Court					
	Personnel Expenses	1,736,213	1,637,760	98,453	94%
	Operating Expenses (B Budget)	598,000	615,489	(17,489)	103%
	Capital Outlay	0	0	0	
8 District Court Total		**2,334,213**	**2,253,249**	**80,964**	**97%**
Sub Total		**81,375,074**	**75,266,154**	**6,108,920**	**92%**
Combined Grants and Projects		**12,849,948**	**7,031,094**	**5,818,854**	**55%**
Grand Total		**94,225,022**	**82,297,247**	**11,927,775**	**87%**

Kootenai County
UNAUDITED - 4th Quarter FY 2014 ended September 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
Adjustment after Adopted Budget		
Unanticipated Revenue Resolution 14-071	578,694	
Sheriff Drug Seizure (Fund 158)- Resolution 14-071	478,914	
Total Adjustment after Adopted Budget		1,057,608
Grant Amendments		
2014 Year End Grant Budget Adjustment	1,570,072	
Alpine Meadows Water System	350,000	
Bayview Community Center Grant	68,540	
2013 EMPG Grant	86,235	
2012 Domestice Violence Grant Increase	41,296	
Total Grant Amendments		2,116,143
Other Budgetary Elements		
EMS Budget	$ 2,092,361	
Internal Services including Health Insurance	6,860,846	
Total Other Budgetary Elements		8,953,207
Current Budgeted Expense- Logos System Total		**$ 94,225,022**

Kootenai County
UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014
County Commissioner's Expenditure Budget Status Report (Excludes Grants & Projects)

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
001 Elected Offcl	Personnel Expenses	472,104	462,409	9,695	98%	
	Operating Expenses (B Budget)	383,072	361,883	21,189	94%	
	Capital Outlay	100,000	-	100,000	0%	
001 Elected Offcl Total		**955,176**	**824,292**	**130,884**	**86%**	
002 Department	Personnel Expenses	3,471,787	3,367,032	104,755	97%	
	Operating Expenses (B Budget)	832,114	270,871	561,243	33%	
	Capital Outlay	43,193	32,530	10,663	75%	
002 Department Total		**4,347,094**	**3,670,433**	**676,661**	**84%**	
003 General Accts	Personnel Expenses	83,601	60,617	22,984	73%	
	Operating Expenses (B Budget)	1,304,800	1,370,636	(65,836)	105%	
	Capital Outlay	37,145	-	37,145	0%	
003 General Accts Total		**1,425,546**	**1,431,254**	**(5,708)**	**100%**	**(F)**
004 Tax Support	Operating Expenses (B Budget)	822,646	806,026	16,620	98%	
	Capital Outlay	15,000	-	15,000	0%	
004 Tax Support Total		**837,646**	**806,026**	**31,620**	**96%**	
005 Grants Mgt Office	Personnel Expenses	62,030	64,441	(2,411)	104%	
	Operating Expenses (B Budget)	6,400	2,090	4,310	33%	
005 Grants Mgt Office Total		**68,430**	**66,532**	**1,898**	**97%**	
010 Building & Grnds	Personnel Expenses	269,348	249,912	19,436	93%	
	Operating Expenses (B Budget)	290,742	288,232	2,510	99%	
010 Building & Grnds Total		**560,090**	**538,144**	**21,946**	**96%**	
018 Veterans Svc	Personnel Expenses	77,839	78,904	(1,065)	101%	
	Operating Expenses (B Budget)	20,393	13,549	6,844	66%	
018 Veterans Svc Total		**98,232**	**92,452**	**5,780**	**94%**	
020 Comm Develop	Personnel Expenses	1,509,578	1,277,450	232,128	85%	
	Operating Expenses (B Budget)	104,058	66,529	37,529	64%	
	Capital Outlay	34,225	-	34,225	0%	
020 Comm Develop Total		**1,647,861**	**1,343,979**	**303,882**	**82%**	
030 Print Center	Personnel Expenses	147,264	158,397	(11,133)	108%	
	Operating Expenses (B Budget)	103,579	92,790	10,789	90%	
030 Print Center Total		**250,843**	**251,188**	**(345)**	**100%**	
040 IS	Personnel Expenses	966,924	970,498	(3,574)	100%	
	Operating Expenses (B Budget)	1,075,770	886,817	188,953	82%	
	Capital Outlay	447,137	308,654	138,483	69%	
040 IS Total		**2,489,831**	**2,165,970**	**323,861**	**87%**	
051 HR	Personnel Expenses	183,253	195,466	(12,213)	107%	
	Operating Expenses (B Budget)	49,055	41,025	8,030	84%	
051 HR Total		**232,308**	**236,491**	**(4,183)**	**102%**	**(A)**
053 Liability Ins	Personnel Expenses	52,819	32,251	20,568	61%	
	Operating Expenses (B Budget)	727,113	725,287	1,826	100%	
053 Liability Ins Total		**779,932**	**757,538**	**22,394**	**97%**	
056 Health Ins	Personnel Expenses	10,380	6,613	3,767	64%	
	Operating Expenses (B Budget)	6,850,466	5,945,099	905,367	87%	
056 Health Ins Total		**6,860,846**	**5,951,712**	**909,134**	**87%**	
057 Wellness Program	Operating Expenses (B Budget)	3,600	25,362	(21,762)	704%	
057 Wellness Program Total		**3,600**	**25,362**	**(21,762)**	**704%**	**(B)**
060 Public Defndr	Personnel Expenses	2,160,000	2,087,051	72,949	97%	
	Operating Expenses (B Budget)	357,017	301,495	55,522	84%	
060 Public Defndr Total		**2,517,017**	**2,388,546**	**128,471**	**95%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

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

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
101 Airport	Personnel Expenses	487,871	494,287	(6,416)	101%	
	Operating Expenses (B Budget)	285,733	283,038	2,695	99%	
	Capital Outlay	-	10,000	(10,000)		
101 Airport Total		**773,604**	**787,325**	**(13,721)**	**102%**	**(C)**
114 OEM	Personnel Expenses	244,791	150,079	94,712	61%	
	Operating Expenses (B Budget)	33,155	20,799	12,356	63%	
114 OEM Total		**277,946**	**170,878**	**107,068**	**61%**	
128 JDET Ctr	Personnel Expenses	2,232,392	2,100,182	132,210	94%	
	Operating Expenses (B Budget)	226,291	243,915	(17,624)	108%	
128 JDET Ctr Total		**2,458,683**	**2,344,098**	**114,585**	**95%**	
132 AMP	Personnel Expenses	461,370	460,927	443	100%	
	Operating Expenses (B Budget)	108,364	113,059	(4,695)	104%	**(D)**
132 AMP Total		**569,734**	**573,985**	**(4,251)**	**101%**	
137 Juv Div	Operating Expenses (B Budget)	-	-	-		
137 Juv Div Total		**-**	**-**	**-**		
139 Juv Pro	Personnel Expenses	1,016,668	1,002,825	13,843	99%	
	Operating Expenses (B Budget)	76,957	76,855	102	100%	
	Capital Outlay	-	9,650	(9,650)		
139 Juv Pro Total		**1,093,625**	**1,089,331**	**4,294**	**100%**	
155 Waterways	Personnel Expenses	176,428	193,311	(16,883)	110%	**(E)**
	Operating Expenses (B Budget)	66,255	65,823	432	99%	
	Capital Outlay	15,000	18,000	(3,000)	120%	
155 Waterways Total		**257,683**	**277,134**	**(19,451)**	**108%**	
165 Snowmobile	Personnel Expenses	6,880	-	6,880	0%	
	Operating Expenses (B Budget)	10,710	5,482	5,228	51%	
165 Snowmobile Total		**17,590**	**5,482**	**12,108**	**31%**	
167 Snowmobile St Mgmt	Personnel Expenses	58,074	27,486	30,588	47%	
	Operating Expenses (B Budget)	28,070	23,612	4,458	84%	
167 Snowmobile St Mgmt Total		**86,144**	**51,098**	**35,046**	**59%**	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	493,670	345,336	148,334	70%	
170 Aquifer Prot Dist Total		**493,670**	**345,336**	**148,334**	**70%**	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,280,161	2,258,851	21,310	99%	
173 Emergency Svc Cont Total		**2,280,161**	**2,258,851**	**21,310**	**99%**	
182 Ramsey Trnsfr Stn	Personnel Expenses	154,648	70,621	84,027	46%	
	Operating Expenses (B Budget)	1,419,059	1,177,048	242,011	83%	
	Capital Outlay	30,000	28,311	1,689	94%	
182 Ramsey Trnsfr Stn Total		**1,603,707**	**1,275,980**	**327,727**	**80%**	
183 Prairie Trnsfr Stn	Personnel Expenses	6,949	1,377	5,572	20%	
	Operating Expenses (B Budget)	736,022	672,597	63,425	91%	
	Capital Outlay	237,296	166,962	70,334	70%	
183 Prairie Trnsfr Stn Total		**980,267**	**840,937**	**139,330**	**86%**	
187 Rural Sys	Personnel Expenses	2,972	446	2,526	15%	
	Operating Expenses (B Budget)	564,507	513,236	51,271	91%	
187 Rural Sys Total		**567,479**	**513,682**	**53,797**	**91%**	
190 Fighting Creek	Personnel Expenses	14,237	6,040	8,197	42%	
	Operating Expenses (B Budget)	1,254,892	946,409	308,483	75%	
	Capital Outlay	638,000	387,096	250,904	61%	
190 Fighting Creek Total		**1,907,129**	**1,339,545**	**567,584**	**70%**	
Grand Total		**36,441,874**	**32,423,579**	**4,018,295**	**89%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

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

(See Note References on Page 29 & 30)

Org Set	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
10.1.003.0 -	**GF.BOCC.Gen Accts.Indir Admin**					
	Personnel Expenses	83,601	60,617	22,984	73%	
	Operating Expenses (B Budget)	704,800	740,919	(36,119)	105%	(F)
10.1.003.0 -	**GF.BOCC.Gen Accts.Indir Admin Total**	**788,401**	**801,537**	**(13,136)**	**102%**	
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 Admin**	**37,145**	**20,865**	**16,280**	**56%**	
15.1.003.0 -	**JF.BOCC.Gen Accts.Indir Admin**					
	Operating Expenses (B Budget)	600,000	608,852	(8,852)	101%	
15.1.003.0 -	**JF.BOCC.Gen Accts.Indir Admin Total**	**600,000**	**608,852**	**(8,852)**	**101%**	(G)
18.1.004.3 -	**Centennial Trl.Tax Supprt.Ops**					
	Operating Expenses (B Budget)	15,000	5,931	9,069	40%	
	Capital Outlay	15,000	0	15,000	0%	
18.1.004.3 -	**Centennial Trl.Tax Supprt.Ops Total**	**30,000**	**5,931**	**24,069**	**20%**	
19.1.004.3 -	**Tourism Promo.BOCC.Tax Supprt.Ops**					
	Operating Expenses (B Budget)	3,500	1,949	1,551	56%	
19.1.004.3 -	**Tourism Promo.BOCC.Tax Supprt.Ops Total**	**3,500**	**1,949**	**1,551**	**56%**	
31.1.004.3 -	**CO Fair.BOCC.Tax Supprt.Ops**					
	Operating Expenses (B Budget)	75,000	75,000	0	100%	
31.1.004.3 -	**CO Fair.BOCC.Tax Supprt.Ops Total**	**75,000**	**75,000**	**0**	**100%**	
32.1.002.3 -	**NWC.BOCC.Dept.Ops**					
	Personnel Expenses	163,825	154,690	9,135	94%	
	Operating Expenses (B Budget)	123,190	112,972	10,218	92%	
32.1.002.3 -	**NWC.BOCC.Dept.Ops Total**	**287,015**	**267,661**	**19,354**	**93%**	
32.1.002.3.163 -	**NWC.BOCC.Dept.Ops.Aquatic Weeds**					
	Operating Expenses (B Budget)	4,800	7,838	(3,038)	163%	
32.1.002.3.163 -	**NWC.BOCC.Dept.Ops.Aquatic Weeds To**	**4,800**	**7,838**	**(3,038)**	**163%**	
33.1.004.3 -	**Health Dist.Tax Supprt.Ops**					
	Operating Expenses (B Budget)	710,646	710,646	0	100%	
33.1.004.3 -	**Health Dist.Tax Supprt.Ops Total**	**710,646**	**710,646**	**0**	**100%**	
34.1.004.3 -	**Hist Society.Tax Supprt.Ops**					
	Operating Expenses (B Budget)	12,500	12,500	0	100%	
34.1.004.3 -	**Hist Society.Tax Supprt.Ops Total**	**12,500**	**12,500**	**0**	**100%**	
35.1.002.3 -	**Parks.BOCC.Dept.Ops**					
	Personnel Expenses	154,330	170,050	(15,720)	110%	
	Operating Expenses (B Budget)	33,393	33,237	156	100%	
35.1.002.3 -	**Parks.BOCC.Dept.Ops Total**	**187,723**	**203,288**	**(15,565)**	**108%**	(E)
35.1.002.3.151 -	**Parks.Ops.Parks Maint**					
	Operating Expenses (B Budget)	24,275	26,033	(1,758)	107%	
35.1.002.3.151 -	**Parks.Ops.Parks Maint Total**	**24,275**	**26,033**	**(1,758)**	**107%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

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

(See Note References on Page 29 & 30)

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	22,553	7,257	76%	
	Capital Outlay	24,550	8,400	16,150	34%	
35.1.002.3.153 -	**Parks.Ops.CO Boat Launch Total**	**54,360**	**30,953**	**23,407**	**57%**	
35.1.002.3.164 -	**Parks.BOCC.Dept.Ops.Cemeteries**					
	Operating Expenses (B Budget)	1,500.00	0.00	1,500.00	0%	
35.1.002.3.164 -	**Parks.BOCC.Dept.Ops.Cemeteries Total**	**1,500.00**	**0.00**	**1,500.00**	**0%**	
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	280,857	210,088	70,769	75%	
	Operating Expenses (B Budget)	594,932	53,953	540,979	9%	SW-Depr
	Capital Outlay	18,643	24,130	(5,487)	129%	
60.1.002.2 -	**SW..Dept Admin Total**	**894,432**	**288,171**	**606,261**	**32%**	
60.1.002.2.84 -	**SW.BOCC.Dept.Dept Admin.Safety and Recycling**					
	Operating Expenses (B Budget)	19,864	14,060	5,804	71%	
60.1.002.2.84 -	**SW.BOCC.Dept.Dept Admin.Safety and R**	**19,864**	**14,060**	**5,804**	**71%**	
60.1.002.3 -	**SW.BOCC.Dept.Ops**					
	Personnel Expenses	2,872,775	2,832,205	40,570	99%	
60.1.002.3 -	**SW.BOCC.Dept.Ops Total**	**2,872,775**	**2,832,205**	**40,570**	**99%**	
Grand Total		**6,609,936**	**5,907,487**	**702,449**	**89%**	

SW-Depr: Remaining Solid Waste expenses will increase when depreciation and landfill depletion are recorded.

Kootenai County
UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014
County Commissioner's Grant & Project Budget Status
(See Note References on Page 29 & 30)

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)	-	10,957	(10,957)		
Capital Outlay	543,420	52,200	491,220	10%	
10.1.040.5.46 - GF.IS.Proj.Justware Casemgmt Total	543,420	63,158	480,262	12%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion					
Operating Expenses (B Budget)	-	32,365	(32,365)		
Capital Outlay	369,851	36,979	332,872	10%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion Total	369,851	69,344	300,507	19%	
040 IS Total	**913,271**	**132,502**	**780,769**	**15%**	
114 OEM					
10.1.114.4.107 - GF.BOCC.OEM.Grants.Equipment					
Operating Expenses (B Budget)	170,967	129,757	41,210	76%	
10.1.114.4.107 - GF.BOCC.OEM.Grants.Equipment Total	170,967	129,757	41,210	76%	
10.1.114.4.109 - GF.OEM.Grants.HSGP Organization /Reg Collab					
Operating Expenses (B Budget)	1,555	1,555	(0)	100%	
10.1.114.4.109 - GF.OEM.Grants.HSGP Organization /Reg Collab Total	1,555	1,555	(0)	100%	
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant					
Operating Expenses (B Budget)	35,643	28,300	7,343	79%	
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant Total	35,643	28,300	7,343	79%	
10.1.114.4.111 - GF.OEM.Grants.HSGP M&A/Personnel/InfoSharing					
Operating Expenses (B Budget)	-	834	(834)		
10.1.114.4.111 - GF.OEM.Grants.HSGP M&A/Personnel/InfoSharing Total	-	834	(834)		
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP					
Operating Expenses (B Budget)	2,485	4,178	(1,693)	168%	
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP Total	2,485	4,178	(1,693)	168%	
10.1.114.4.113 - GF.OEM.Grants.1st Resp PPE/ICIPP-Crit Infra					
Operating Expenses (B Budget)	-	14,300	(14,300)		
10.1.114.4.113 - GF.OEM.Grants.1st Resp PPE/ICIPP-Crit Infra Total	-	14,300	(14,300)		
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program					
Operating Expenses (B Budget)	12,218	5,580	6,638	46%	
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program Total	12,218	5,580	6,638	46%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI)					
Operating Expenses (B Budget)	161,794	163,420	(1,626)	101%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total	161,794	163,420	(1,626)	101%	
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning					
Operating Expenses (B Budget)	35,600	21,029	14,571	59%	
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning Total	35,600	21,029	14,571	59%	
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	**445,266**	**385,170**	**60,096**	**87%**	
10 GF Total	**1,358,537**	**517,672**	**840,865**	**38%**	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.004 - Resv/Acq.Proj.Repl Acquisition					
Capital Outlay	-	1,738	(1,738)		
11.1.003.5.004 - Resv/Acq.Proj.Repl Acquisition Total	-	1,738	(1,738)		
11.1.003.5.52 - Resv/Acq.Proj.Adm Printshop Rmdl					
Capital Outlay	-	804	(804)		
11.1.003.5.52 - Resv/Acq.Proj.Adm Printshop Rmdl Total	-	804	(804)		
11.1.003.5.63 - Resv/Acq.Proj.B & G Building Proj					
Operating Expenses (B Budget)	-	3,276	(3,276)		
Capital Outlay	1,600,000	1,569,136	30,864	98%	
11.1.003.5.63 - Resv/Acq.Proj.B & G Building Proj Total	1,600,000	1,572,412	27,588	98%	
11.1.003.5.64 - Resv/Acq.Proj.SH Parking Resurface					
Capital Outlay	85,000	85,937	(937)	101%	
11.1.003.5.64 - Resv/Acq.Proj.SH Parking Resurface Total	85,000	85,937	(937)	101%	

County Commissioner's Grant & Project Budget Status
(See Note References on Page 29 & 30)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
11.1.003.5.65 - Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct					
Operating Expenses (B Budget)	-	34,218	(34,218)		
Capital Outlay	150,000	86,226	63,774	57%	
11.1.003.5.65 - Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct Total	150,000	120,445	29,556	80%	
003 Gen Accts Total	**1,835,000**	**1,781,336**	**53,664**	**97%**	
11 Repl Resv/Acq Total	**1,835,000**	**1,781,336**	**53,664**	**97%**	
15 JF					
132 AMP					
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Crt					
Operating Expenses (B Budget)	41,296	15,376	25,920	37%	
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Crt Total	41,296	15,376	25,920	37%	
132 AMP Total	**41,296**	**15,376**	**25,920**	**37%**	
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)	6,313	6,312	1	100%	
15.1.139.4.145 - Juv Pro.Grants.JP Domestic Violence Grant Total	6,313	6,312	1	100%	
15.1.139.4.147 - JF.BOCC.Juv Pro.Grants.JP JABG Grant 12 YR14-15					
Operating Expenses (B Budget)	-	3,075	(3,075)		
15.1.139.4.147 - JF.BOCC.Juv Pro.Grants.JP JABG Grant 12 YR14-15 Total	-	3,075	(3,075)		
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	40,811	37,649	3,162	92%	
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total	40,811	37,649	3,162	92%	
15.1.139.4.344 - JF.Juv Pro.Grants.JP JABG Grant YR13-14					
Operating Expenses (B Budget)	25,002	25,002	0	100%	
15.1.139.4.344 - JF.Juv Pro.Grants.JP JABG Grant YR13-14 Total	25,002	25,002	0	100%	
139 Juv Pro Total	**88,833**	**71,438**	**17,395**	**80%**	
15 JF Total	**130,129**	**86,814**	**43,315**	**67%**	
20 Public Transport					
070 Bus Svc					
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport					
Personnel Expenses	94,032	79,982	14,050	85%	
Operating Expenses (B Budget)	1,435,731	911,663	524,068	63%	
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport Total	1,529,763	991,645	538,118	65%	
20.1.070.4.009-Pub Trans.Bus Svc.Grants.FTA Riverstone Transit					
Capital Outlay	571,078	571,077	1	100%	
20.1.070.4.009-Pub Trans.Bus Svc.Grants.FTA Riverstone Transit Total	571,078	571,077	1	100%	
070 Bus Svc Total	**2,100,841**	**1,562,723**	**538,118**	**74%**	
20 Public Transport Total	**2,100,841**	**1,562,723**	**538,118**	**74%**	
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)	-	6,901	(6,901)		
Capital Outlay	-	19,950	(19,950)		
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	-	26,851	(26,851)		
002 Dept Total	**-**	**26,851**	**(26,851)**		
35 Parks Total	**-**	**26,851**	**(26,851)**		
50 Constructn					
001 Elected Offcl					
50.1.001.4.802- Constr.Grants.Bayview Meadows ICDBG /Fema					
Operating Expenses (B Budget)	4,657	2,328	2,329	50%	
Capital Outlay	63,883	5,780	58,103	9%	
50.1.001.4.802- Constr.Grants.Bayview Meadows ICDBG /Fema Total	68,540	8,108	60,432	12%	
50.1.001.4.809 - Constr.Grants.Alpine Meadows ICDBG					
Operating Expenses (B Budget)	35,000	11,812	23,188	34%	
Capital Outlay	315,000	122,408	192,592	39%	
50.1.001.4.809 - Constr.Grants.Alpine Meadows ICDBG Total	350,000	134,220	215,780	38%	
001 Elected Offcl Total	**418,540**	**142,328**	**276,212**	**34%**	

County Commissioner's Grant & Project Budget Status
(See Note References on Page 29 & 30)

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	17,165	61,782	22%	
50.1.101.4.811 - Constr.Airport.Grants.AIP 40 Wildlife Assmnt Total	78,947	17,165	61,782	22%	
50.1.101.4.812 - Constr.BOCC.Airport.Grants.AIP 41 Ramp Design and EA					
Operating Expenses (B Budget)	-	23,208	(23,208)		
Capital Outlay	211,263	91,597	119,666	43%	
50.1.101.4.812 - Constr.BOCC.Airport.Grants.AIP 41 Ramp Design and EA Total	211,263	114,805	96,458	54%	
50.1.101.4.832 - Constr.Airport.Grants.AIP 32-GIS Grant					
Capital Outlay	1,305	1,374	(69)	105%	
50.1.101.4.832 - Constr.Airport.Grants.AIP 32-GIS Grant Total	1,305	1,374	(69)	105%	
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)		
50.1.101.4.838 - Constr.Airport.Grants.AIP 38 Pavement Maint					
Capital Outlay	319,483	2,192	317,291	1%	
50.1.101.4.838 - Constr.Airport.Grants.AIP 38 Pavement Maint Total	319,483	2,192	317,291	1%	
101 Airport Total	**610,998**	**245,799**	**365,199**	**40%**	
155 WW					
50.1.155.4.880 - Constr.WW .Grants.WW-Vessel Pumpout					
Capital Outlay	5,707	5,707	0	100%	
50.1.155.4.880 - Constr.WW .Grants.WW-Vessel Pumpout Total	5,707	5,707	0	100%	
50.1.155.4.888 - Constr.WW .Grants.WW-Harrison Launch					
Capital Outlay	325,680	313,509	12,171	96%	
50.1.155.4.888 - Constr.WW .Grants.WW-Harrison Launch Total	325,680	313,509	12,171	96%	
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	**501,387**	**319,216**	**182,171**	**64%**	
50 Constructn Total	**1,530,925**	**707,343**	**823,582**	**46%**	
60 SW					
002 Dept					
60.1.002.5.935 - SW.Proj.Land Acquistions					
Operating Expenses (B Budget)	-	1,800	(1,800)		
Capital Outlay	-	-	-		
60.1.002.5.935 - SW.Proj.Land Acquistions Total	-	1,800	(1,800)		
002 Dept Total	**-**	**1,800**	**(1,800)**		
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr.					
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Total	120,000	95,802	24,198	80%	
182 Ramsey Trnsfr Stn Total	**120,000**	**95,802**	**24,198**	**80%**	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	50,000	44,526	5,474	89%	
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Total	50,000	44,526	5,474	89%	
183 Prairie Trnsfr Stn Total	**50,000**	**44,526**	**5,474**	**89%**	
187 Rural Sys					
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	615,755	413,065	202,690	67%	
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Total	615,755	413,065	202,690	67%	
187 Rural Sys Total	**615,755**	**413,065**	**202,690**	**67%**	
190 Fighting Creek					
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr.					
Capital Outlay	1,266,294	671,838	594,456	53%	
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Total	1,266,294	671,838	594,456	53%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	75,000	81,214	(6,214)	108%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	75,000	81,214	(6,214)	108%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	3,188,599	527,265	2,661,334	17%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	3,188,599	527,265	2,661,334	17%	
190 Fighting Creek Total	**4,529,893**	**1,280,317**	**3,249,576**	**28%**	
60 SW Total	**5,315,648**	**1,835,510**	**3,480,138**	**35%**	
Grand Total	**12,272,080**	**6,518,249**	**5,753,831**	**53%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 18, 2014

Clerk's Department Expenditure Budget Status (Includes Projects)

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% used	Note Ref
201-Auditor						
	Personnel Expenses	1,022,727	967,792	54,935	95%	
	Operating Expenses (B Budget)	51,244	56,767	(5,523)	111%	
201-Auditor Total		**1,073,971**	**1,024,559**	**49,412**	**95%**	
205-Elections						
	Personnel Expenses	246,883	214,957	31,926	87%	
	Operating Expenses (B Budget)	417,750	247,023	170,727	59%	
	Capital Outlay	104,000	100,500	3,500	97%	
205-Elections Total		**768,633**	**562,480**	**206,153**	**73%**	
209-Recorders						
	Personnel Expenses	339,922	270,767	69,155	80%	
	Operating Expenses (B Budget)	17,852	8,143	9,709	46%	
	Capital Outlay	354,153	174,601	179,552	49%	
209-Recorders Total		**711,927**	**453,511**	**258,416**	**64%**	
10.2.209.5.475 - GF.Clerk.REC.Proj.Recorders Proj						
	Capital Outlay	0	58,599	(58,599)		
10.2.209.5.475 - GF.Clerk.REC.Proj.Recorders Proj Total		**0**	**58,599**	**(58,599)**		
221-Dist. Crt-Clerks						
	Personnel Expenses	2,386,297	2,366,465	19,832	99%	
	Operating Expenses (B Budget)	40,082	35,100	4,982	88%	
221-Dist. Crt-Clerks Total		**2,426,379**	**2,401,565**	**24,814**	**99%**	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	533,466	533,395	71	100%	
246 County asst-KMC IPH Total		**533,466**	**533,395**	**71**	**100%**	
40.002 Indigent Admin						
	Personnel Expenses	327,471	280,288	47,183	86%	
	Operating Expenses (B Budget)	17,086	7,287	9,799	43%	
40.002 Indigent Admin Total		**344,557**	**287,575**	**56,982**	**83%**	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	2,358,462	1,956,725	401,737	83%	
40.245-Indigent Co. Asst Total		**2,358,462**	**1,956,725**	**401,737**	**83%**	
Grand Total		**8,217,395**	**7,278,409**	**938,986**	**89%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Treasurer Expenditure Budget Status Report

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Official						
	Personnel Expenses	408,283	412,056	(3,773)	101%	
	Operating Expenses (B Budget)	226,420	214,656	11,764	95%	
001 Elected Official Total		**634,703**	**626,712**	**7,991**	**99%**	
Grand Total		**634,703**	**626,712**	**7,991**	**99%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Assessor Expenditure Budget Status Report

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	662,812	651,531	11,281	98%	
	Operating Expenses (B Budget)	94,446	78,329	16,117	83%	
001 Elected Offcl Total		**757,258**	**729,860**	**27,398**	**96%**	
413 DMV-CDA						
	Personnel Expenses	775,729	777,225	(1,496)	100%	
	Operating Expenses (B Budget)	13,949	13,339	610	96%	
413 DMV-CDA Total		**789,678**	**790,564**	**(886)**	**100%**	
417 DMV-PF						
	Operating Expenses (B Budget)	15,906	13,713	2,193	86%	
417 DMV-PF Total		**15,906**	**13,713**	**2,193**	**86%**	
421 Appraisal						
	Personnel Expenses	1,614,117	1,589,016	25,101	98%	
	Operating Expenses (B Budget)	88,595	55,395	33,200	63%	
	Capital Outlay	44,000	46,167	(2,167)	105%	
421 Appraisal Total		**1,746,712**	**1,690,578**	**56,134**	**97%**	
425 Mapping						
	Personnel Expenses	522,742	490,876	31,866	94%	
	Operating Expenses (B Budget)	23,361	20,868	2,494	89%	
425 Mapping Total		**546,103**	**511,743**	**34,360**	**94%**	
Grand Total		**3,855,657**	**3,736,458**	**119,199**	**97%**	

Kootenai County
UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014
Coroner Expenditure Budget Status Report
(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	144,885	121,554	23,331	84%	
	Operating Expenses (B Budget)	183,325	119,740	63,585	65%	
001 Elected Offcl Total		**328,210**	**241,294**	**86,916**	**74%**	
Grand Total		**328,210**	**241,294**	**86,916**	**74%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Sheriff Expenditure Budget Status Report (Excludes Grants & Projects)

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	740,677	729,094	11,583	98%	
	Operating Expenses (B Budget)	155,854	158,408	(2,554)	102%	
001 Elected Offcl Total		**896,531**	**887,503**	**9,028**	**99%**	
049 Auto Shop						
	Personnel Expenses	217,335	205,580	11,755	95%	
	Operating Expenses (B Budget)	19,445	16,483	2,962	85%	
049 Auto Shop Total		**236,780**	**222,062**	**14,718**	**94%**	
120 911						
	Personnel Expenses	1,880,462	1,720,381	160,081	91%	
	Operating Expenses (B Budget)	101,688	89,373	12,315	88%	
120 911 Total		**1,982,150**	**1,809,754**	**172,396**	**91%**	
124 911 - Enhncd Sys						
	Personnel Expenses	171,026	177,479	(6,453)	104%	
	Operating Expenses (B Budget)	851,067	797,051	54,016	94%	
	Capital Outlay	150,268	204,800	(54,532)	136%	
124 911 - Enhncd Sys Total		**1,172,361**	**1,179,330**	**(6,969)**	**101%**	
603 Civil						
	Personnel Expenses	482,868	486,827	(3,959)	101%	
	Operating Expenses (B Budget)	30,648	30,007	641	98%	
603 Civil Total		**513,516**	**516,834**	**(3,318)**	**101%**	
604 Animal Cntrl						
	Personnel Expenses	160,543	128,313	32,230	80%	
	Operating Expenses (B Budget)	63,155	54,954	8,201	87%	
604 Animal Cntrl Total		**223,698**	**183,267**	**40,431**	**82%**	
605 Patrol						
	Personnel Expenses	5,521,532	5,540,789	(19,257)	100%	
	Operating Expenses (B Budget)	650,026	719,951	(69,925)	111%	
	Capital Outlay	667,143	704,868	(37,725)	106%	
605 Patrol Total		**6,838,701**	**6,965,608**	**(126,907)**	**102%**	**(H)**
620 Detective						
	Personnel Expenses	1,147,813	1,241,454	(93,641)	108%	
	Operating Expenses (B Budget)	65,814	60,105	5,709	91%	
620 Detective Total		**1,213,627**	**1,301,559**	**(87,932)**	**107%**	**(I)**
625 Driver's Lic						
	Personnel Expenses	341,128	342,903	(1,775)	101%	
	Operating Expenses (B Budget)	4,819	3,597	1,222	75%	
625 Driver's Lic Total		**345,947**	**346,500**	**(553)**	**100%**	
630 Records						
	Personnel Expenses	400,107	386,344	13,763	97%	
	Operating Expenses (B Budget)	11,594	9,732	1,862	84%	
630 Records Total		**411,701**	**396,076**	**15,625**	**96%**	
635 SWAT						
	Operating Expenses (B Budget)	22,100	22,385	(285)	101%	
635 SWAT Total		**22,100**	**22,385**	**(285)**	**101%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Sheriff Expenditure Budget Status Report (Excludes Grants & Projects)

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
640 Search & Resc						
	Operating Expenses (B Budget)	26,827	29,405	(2,578)	110%	
640 Search & Resc Total		**26,827**	**29,405**	**(2,578)**	**110%**	
650 Maint						
	Operating Expenses (B Budget)	235,913	165,980	69,933	70%	
	Capital Outlay	50,898	53,280	(2,382)	105%	
650 Maint Total		**286,811**	**219,260**	**67,551**	**76%**	
660 Jail Ops						
	Personnel Expenses	8,223,176	7,788,836	434,340	95%	
	Operating Expenses (B Budget)	3,209,494	3,034,892	174,602	95%	
660 Jail Ops Total		**11,432,670**	**10,823,727**	**608,943**	**95%**	
685 Rec Safety						
	Personnel Expenses	153,794	86,499	67,295	56%	
	Operating Expenses (B Budget)	119,350	168,714	(49,364)	141%	
685 Rec Safety Total		**273,144**	**255,213**	**17,931**	**93%**	
Grand Total		**25,876,564**	**25,158,483**	**718,081**	**97%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

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

(See Note References on Page 29 & 30)

Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used	Note Ref
158.6.605.3 - KCSO Drug Seizure					
Revenue					
Fines and Forfeitures	134,615	135,637	1,022	101%	
Interest	-	2,990	2,990		
Fund Balance Appropriation	344,299	-	(344,299)	0%	
Revenue Total	**478,914**	**138,627**	**(340,287)**	**29%**	
Expenses					
Operating Expenses (B Budget)					
Maintenance & Repairs	-	294	(294)		
Materials & Supplies	20,000	12,619	7,381	63%	
Non-Capital Purchases	35,251	41,551	(6,300)	118%	
Other Services and Expenses	10,000	676	9,324	7%	
Travel and Professional Development	25,000	23,003	1,997	92%	
Operating Expenses (B Budget) Total	90,251	78,143	12,108	92%	
Capital Outlay	388,663	356,193	32,470	91%	
Expenses Total	**478,914**	**434,337**	**44,577**	0%	
158.6.605.3 - Drug Seizure Total	**0**	**(295,710)**	**(295,710)**		

Kootenai County

Sheriff Grants & Projects

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Sheriff Grant and Project Budget Status

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
15.6.604.4.608 - JF.Sheriff.Animal Cntrl.Grants.ASPCA Grant FY14						
	Operating Expenses (B Budget)	5,000	5,000	0	100%	Complete
15.6.604.4.608 - JF.Sheriff.Animal Cntrl.Grants.ASPCA Grant FY14		**5,000**	**5,000**	**0**	**100%**	
15.6.605.4.606 - Sheriff.Patrol.Grants.Sheriff Hwy Safety Grant						
	Operating Expenses (B Budget)	16,800	6,194	10,606	37%	
15.6.605.4.606 - Sheriff.Patrol.Grants.Sheriff Hwy Safety Grant T		**16,800**	**6,194**	**10,606**	**37%**	
15.6.605.4.611 -SH.Patrol.Grants.Byrne Equip DJ Grants						
	Capital Outlay	12,000	12,000	-	100%	
	Operating Expenses (B Budget)	10,272	10,272	-	100%	
15.6.605.4.611 -SH.Patrol.Grants.Byrne Equip DJ Grants Total		**22,272**	**22,272**	**-**	**100%**	Complete
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 T		**45,090**	**44,781**	**309**	**99%**	Complete
15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012						
	Personnel Expenses	250,895	213,979	36,916	85%	
15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012 Total		**250,895**	**213,979**	**36,916**	**85%**	Complete
37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety						
	Personnel Expenses	120,273	86,327	33,946	72%	
	Operating Expenses (B Budget)	38,500	1,625	36,875	4%	
37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety Total		**158,773**	**87,952**	**70,821**	**55%**	
37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle Grant						
	Capital Outlay	35,640	36,015	(375)	101%	
37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle (		**35,640**	**36,015**	**(375)**	**101%**	
Grand Total		**534,470**	**416,193**	**118,277**	**78%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Prosecuting Attorney Admin & Operation Expense Budget Status

(See Note References on Page 29 & 30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.050.0 - PA.Civil Division.Administration						
	Personnel Expenses	568,474	567,862	612	100%	
	Operating Expenses (B Budget)	28,424	27,494	930	97%	
10.7.050.0 - PA.Civil Division.Administration Total		**596,898**	**595,356**	**1,542**	**100%**	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	240,705	240,994	(289)	100%	
	Operating Expenses (B Budget)	8,514	8,095	419	95%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		**249,219**	**249,089**	**130**	**100%**	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	2,228,213	2,205,491	22,722	99%	
	Operating Expenses (B Budget)	133,214	122,296	10,918	92%	
15.7.001.3 - Justice Fund.PA.Operations Total		**2,361,427**	**2,327,788**	**33,639**	**99%**	
Total Admin & Operation		**3,207,544**	**3,172,232**	**35,312**	**99%**	

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 Pr		**43,398**	**38,052**	**5,346**	**88%**	
Total Grant		**43,398**	**38,052**	**5,346**	**88%**	

Kootenai County
UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014
District Court Expenditure Budget Status Report
(See Note References on Page 29 & 30)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					
Personnel Expenses	1,674,230	1,573,021	101,209	94%	
Operating Expenses (B Budget)	509,233	509,152	81	100%	
Capital Outlay	0	0	0		
Total	**2,183,463**	**2,082,174**	**101,289**	**95%**	
252 Drug Court					
Operating Expenses (B Budget)	25,250	31,544	(6,294)	125%	
252 Drug Court Total	**25,250**	**31,544**	**(6,294)**	**125%**	**(K)**
253 D.U.I. Court					
Personnel Expenses	0	1,727	(1,727)		
Operating Expenses (B Budget)	25,250	29,921	(4,671)	118%	
253 D.U.I. Court Total	**25,250**	**31,648**	**(6,398)**	**125%**	**(K)**
254 Mental Health Court					
Personnel Expenses	61,983	63,011	(1,028)	102%	
Operating Expenses (B Budget)	24,267	37,647	(13,380)	155%	
254 Mental Health Court Total	**86,250**	**100,658**	**(14,408)**	**117%**	**(K)**
001 DC-Elected Offcl Total	**2,320,213**	**2,246,024**	**74,189**	**97%**	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	14,000	7,225	6,775	52%	
Total	**14,000**	**7,225**	**6,775**	**52%**	
Fund 455 Court Interlock Device Total	**14,000**	**7,225**	**6,775**	**52%**	
Grand Total	**2,334,213**	**2,253,249**	**80,964**	**97%**	

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

County-wide Tax Revenue by Fund

	Tax Revenue		Budget-Actual	
Fund	**Budget**	**Actual**	**Difference**	**% Received**
10 General Fund	11,366,778	11,621,362	254,584	102%
13 Liability Insurance	774,668	768,917	(5,751)	99%
15 Justice Fund	22,445,174	22,709,357	264,183	101%
30 Airport	153,794	163,420	9,626	106%
31 County Fair	75,000	75,594	594	101%
32 Noxious Weed Cntrl	228,736	232,433	3,697	102%
33 Health District	687,337	694,279	6,942	101%
34 Historical Society	11,959	11,916	(43)	100%
35 Parks	179,122	181,895	2,773	102%
40 Indigent	2,016,886	2,061,181	44,295	102%
45 District Court	880,260	877,836	(2,424)	100%
46 Revaluation	1,473,397	1,514,693	41,296	103%
47 Emergency Medical System	2,192,927	2,127,829	(65,098)	97%
49 Aquifer Protection **(1)**	493,670	397,407	(96,263)	81%
60 Solid Waste **(2)**	-	40,958	40,958	0%
Grand Total	**42,979,708**	**43,479,077**	**499,369**	101%

(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 - 4th Quarter FY 2014 ended September 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	-	4,857	4,857	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	36,099	36,099	
	Property Taxes, 2011	-	89,692	89,692	
	Property Taxes, 2012	-	147,815	147,815	
	Property Taxes, 2013	11,366,778	11,023,946	(342,832)	97%
	Special Assessment Taxes, 2010	-	572	572	
	Special Assessment Taxes, 2011	-	4,633	4,633	
	Special Assessment Taxes, 2012	-	7,255	7,255	
	Special Assessment Taxes, 2013	-	20,459	20,459	
	Late Prop Tx Chrg & Int.	-	89,492	89,492	
10 General Fund Total		11,366,778	11,424,819	58,041	101%
13 Liab Ins	Property Taxes, 2009 & Prior	-	291	291	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	2,150	2,150	
	Property Taxes, 2011	-	5,462	5,462	
	Property Taxes, 2012	-	1,963	1,963	
	Property Taxes, 2013	774,668	754,776	(19,892)	97%
	Late Prop Tx Chrg & Int.	-	4,271	4,271	
13 Liability Insurance Total		774,668	768,913	(5,755)	99%
15 JF	Property Taxes, 2009 & Prior	-	10,782	10,782	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	81,435	81,435	
	Property Taxes, 2011	-	215,198	215,198	
	Property Taxes, 2012	-	338,103	338,103	
	Property Taxes, 2013	22,445,174	21,869,882	(575,292)	97%
	Late Prop Tx Chrg & Int.	-	193,794	193,794	
15 Justice Fund Total		22,445,174	22,709,194	264,020	101%
30 Airport	Property Taxes, 2009 & Prior	-	242	242	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	1,423	1,423	
	Property Taxes, 2011	-	4,110	4,110	
	Property Taxes, 2012	-	4,936	4,936	
	Property Taxes, 2013	153,794	149,828	(3,966)	97%
	Late Prop Tx Chrg & Int.	-	2,877	2,877	
30 Airport Total		153,794	163,417	9,623	106%
31 CO Fair	Property Taxes, 2009 & Prior	-	29	29	
	Property Taxes, 2008				
	Property Taxes, 2009				
	Property Taxes, 2010	-	372	372	
	Property Taxes, 2011	-	427	427	
	Property Taxes, 2012	-	1,144	1,144	
	Property Taxes, 2013	75,000	73,054	(1,946)	97%
	Late Prop Tx Chrg & Int.	-	569	569	
31 County Fair Total		75,000	75,594	594	101%

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 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	-	122	122	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	1,020	1,020	
	Property Taxes, 2011	-	2,047	2,047	
	Property Taxes, 2012	-	4,274	4,274	
	Property Taxes, 2013	228,736	222,855	(5,881)	97%
	Late Prop Tx Chrg & Int.	-	2,113	2,113	
32 Noxious Weed Control Total		228,736	232,431	3,695	102%
33 Health Dist	Property Taxes, 2009 & Prior	-	319	319	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	2,318	2,318	
	Property Taxes, 2011	-	5,786	5,786	
	Property Taxes, 2012	-	10,528	10,528	
	Property Taxes, 2013	687,337	669,699	(17,638)	97%
	Late Prop Tx Chrg & Int.	-	5,624	5,624	
33 Health District Total		687,337	694,274	6,937	101%
34 Hist Society	Property Taxes, 2009 & Prior	-	8	8	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	56	56	
	Property Taxes, 2012	-	192	192	
	Property Taxes, 2013	11,959	11,609	(350)	97%
	Late Prop Tx Chrg & Int.	-	52	52	
34 Historical Society Total		11,959	11,916	(43)	100%
35 Parks	Property Taxes, 2009 & Prior	-	111	111	
	Property Taxes, 2010	-	789	789	
	Property Taxes, 2011	-	1,484	1,484	
	Property Taxes, 2012	-	3,381	3,381	
	Property Taxes, 2013	179,122	174,511	(4,611)	97%
	Late Prop Tx Chrg & Int.	-	1,619	1,619	
35 Parks Total		179,122	181,894	2,772	102%
40 Indigent	Property Taxes, 2009 & Prior	-	749	749	
	Property Taxes, 2010	-	5,527	5,527	
	Property Taxes, 2011	-	27,732	27,732	
	Property Taxes, 2012	-	41,244	41,244	
	Property Taxes, 2013	2,016,886	1,965,175	(51,711)	97%
	Late Prop Tx Chrg & Int.	-	20,740	20,740	
40 Indigent Total		2,016,886	2,061,167	44,281	102%

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 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	-	377	377	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	2,235	2,235	
	Property Taxes, 2011	-	5,068	5,068	
	Property Taxes, 2012	-	7,219	7,219	
	Property Taxes, 2013	880,260	857,674	(22,586)	97%
	Late Prop Tx Chrg & Int.	-	5,251	5,251	
45 District Court Total		880,260	877,825	(2,435)	100%
46 Reval	Property Taxes, 2009 & Prior	-	1,049	1,049	
	Property Taxes, 2010	-	7,791	7,791	
	Property Taxes, 2011	-	19,583	19,583	
	Property Taxes, 2012	-	33,477	33,477	
	Property Taxes, 2013	1,473,397	1,435,617	(37,780)	97%
	Late Prop Tx Chrg & Int.	-	17,159	17,159	
46 Revaluation Total		1,473,397	1,514,676	41,279	103%
47 EMS	Property Taxes, 2009 & Prior	-	941	941	
	Property Taxes, 2010	-	7,230	7,230	
	Property Taxes, 2011	-	19,280	19,280	
	Property Taxes, 2012	-	30,510	30,510	
	Property Taxes, 2013	2,192,927	2,042,166	(150,761)	93%
	Late Prop Tx Chrg & Int.	-	17,503	17,503	
47 EMS Total		2,192,927	2,117,628	(75,299)	97%
49 Aquifer Prot	Spcl Assessment Taxes, 2009 & Prior	-	312	312	
	Special Assessment Taxes, 2010	-	2,160	2,160	
	Special Assessment Taxes, 2011	-	(2)	(2)	
	Special Assessment Taxes, 2012	-	9,366	9,366	
	Special Assessment Taxes, 2013	493,670	382,114	(111,556)	77%
	Late Prop Tx Chrg & Int.	-	3,456	3,456	
49 Aquifer Protection Total		493,670	397,407	(96,263)	81%
Grand Total		42,979,708	43,231,155	251,447	101%

Kootenai County
UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014
Other Non-Property Tax Revenue by Fund

	Non Property Tax Revenue			
Fund	Budget	Actual Amount	Difference	% Received
10 General Fund	9,984,324	10,311,583	327,259	103%
11 Replacement Resv	590,000	168,140	(421,860)	28%
13 Liability Insurance (1)	5,264	132,560	127,296	2518%
14 Health Insurance	6,864,446	6,597,286	(267,160)	96%
15 Justice Fund	7,579,945	7,222,715	(357,230)	95%
18 Centennial Trail	30,000	15,000	(15,000)	50%
19 Tourism Promotion	3,500	1,949	(1,551)	56%
20 Public Transport	704,193	272,153	(432,040)	39%
30 Airport	496,270	584,298	88,028	118%
31 County Fair	-	728	728	0%
32 Noxious Weed	5,442	11,817	6,375	217%
33 Health District	-	51,432	51,432	0%
34 Hist Society	-	120	120	0%
35 Parks	35,198	102,366	67,168	291%
36 Snowmobile	77,807	79,337	1,530	102%
37 County Vessel	540,452	506,886	(33,566)	94%
38 Public Access	6,000	6,079	79	101%
40 Indigent fund	438,485	786,019	347,534	179%
45 District Court	1,310,078	1,301,664	(8,414)	99%
455 Court Interlock	14,000	16,104	2,104	115%
46 Revaluation Fund	44,266	58,029	13,763	131%
47 Emergency Medical Svc	87,234	111,388	24,154	128%
50 Construction Fund	183,126	79,450	(103,676)	43%
60 Solid Waste	11,404,171	11,916,871	512,700	104%
Grand Total	**40,404,201**	**40,333,974**	**(70,227)**	**100%**

(1) Transfer in from Solid Waste

Kootenai County

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Indigent Fund Revenues

Detail Account W/ Descriptions	Budget	Actual	Difference	% Received
Property Taxes, 2009 & prior	-	756	756	
Property Taxes, 2010	-	5,527	5,527	
Property Taxes, 2011	-	27,732	27,732	
Property Taxes, 2012	-	41,244	41,244	
Property Taxes, 2013	2,016,886	1,965,175	(51,711)	97%
Property Tax Late Charge & Int.	-	20,740	20,740	
URD Property Tax Rebate	-	7	7	
Deferred Property Tax	-	(15,120)	(15,120)	
Pers PTax Exemptn Replacement	-	18,808	18,808	
Reimb Insurance/Property Damage	-	18,821	18,821	
Refunds and Reimbursements, KH Reimb	125,000	184,356	59,356	147%
Reimb - Indigent Svc (Non-CAT)	300,000	468,502	168,502	156%
Other	-	82,086	82,086	
Transfers-in	13,485	13,485	-	100%
Fund Balance Appropriations	247,648	-	(247,648)	0%
Grand Total	**2,703,019**	**2,832,119**	**129,100**	**105%**

KOOTENAI COUNTY

UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Summary Cash Listing

From October 1, 2013 to September 30, 2014

Fund	Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
10	General Fund	11,979,621	40,919,538	36,809,372	16,089,787
11	Replacement Rsrv/Acquistion	14,132,904	193,984	1,903,361	12,423,526
12	Unemployment Insurance Fund	1,193,863	41,028,384	40,851,475	1,370,772
13	Liability Insurance Fund	228,105	916,636	769,426	375,315
14	Health Insurance Fund	2,527,806	7,330,056	6,743,318	3,114,544
15	Justice Fund	4,574,288	37,793,145	37,803,141	4,564,292
154	Jail Commissary	83,990	148,854	90,432	142,412
155	Sheriff Donation	31,956	32,005	27,831	36,131
158	Drug Seizure - KCSD Patrol	686,309	140,219	455,117	371,411
18	Centennial Trail Fund	106,394	15,000	5,931	115,462
19	Tourism Promotion Fund	1,202	2,476	2,334	1,345
20	Public Transportation Fund(1)	-	4,388,311	5,115,685	(727,373)
30	Airport	380,510	994,996	1,013,235	362,271
301	Airport Sewer	-	50,791	12,535	38,256
31	County Fair Fund	3,081	76,324	75,000	4,405
32	Noxious Weed Fund	24,102	282,563	303,005	3,661
33	Health District Fund	78,539	920,092	885,011	113,620
34	Historical Society	1	14,177	14,175	3
35	Parks and Recreation Fund	143,577	316,901	318,003	142,475
36	Snowmobile Fund	149,318	80,606	64,979	164,944
37	County Vessel Fund	97,652	828,226	770,180	155,698
38	Public Access Fund	41,331	6,079	-	47,410
40	Indigent Fund	1,847,427	3,157,509	2,693,890	2,311,046
43	Resort Sales Tax Fund	-	-	-	-
45	District Court Fund (1)	119,100	2,364,211	2,812,826	(329,516)
455	Court Interlock Fund	83,773	16,104	7,145	92,732
46	Revaluation	816,309	1,778,773	2,411,993	183,089
47	Emergency Management Fund	19,625	2,258,866	2,262,936	15,555
49	Aquifer Protection Dstr Fund	293,568	397,419	389,245	301,742
50	Construction Fund	-	1,095,986	1,004,500	91,486
60	Solid Waste Fund	15,035,619	13,084,464	10,615,171	17,504,913
861	KCSD Patrol Drug Seizure Trust	-	406	-	406
862	Sheriff Evidence Trust	11,572	1,082	200	12,454
880	PA Civil Forfeiture Trust	102,631	57,345	108,016	51,960

(1) Negative cash balances are a carryover from the end of FY 2013. Fund 20 has outstanding receivables from grant agencies totaling $1,027,400. 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 - 4th Quarter FY 2014 ended September 30, 2014

Fund Balance Projection - Year End FY 2014

Fund	Audited Fund Balance FY 2013	Year-to-Date Actual		Remaining Budget ɸ		Projected FY 14 Ending Fund Balance		
		Revenue	Expenses	Revenue	Expenses	Total Fund Balance	Assigned/ Restricted	Unassigned Fund Balance
10 General Fund	12,673,632	19,470,058	(13,697,363)	-	-	18,446,327	1,837,099	16,609,228
11 Replacement Resv/Acq	13,969,221	129,700	(800,189)	-	-	13,298,732	13,298,732	
13 Liability Insurance	229,579	854,824	(730,648)	-	-	353,755	-	
14 Health Insurance	2,055,021	5,049,521	(4,590,724)	-	-	2,513,818	2,055,021	
15 Justice Fund	5,327,204	27,451,525	(23,258,304)	-	-	9,520,425	1,996,428	7,523,997
154 Jail Commissary	82,938	110,631	(64,637)	-	-	128,933	128,933	
155 Sheriff Donation	-	14,645	(14,645)	-	-	0	-	
158 Sheriff Drug Seizure	665,633	134,934	(91,101)	-	-	709,466	709,466	
18 Centennial Trail	106,394	11,250	-	-	-	117,644	117,644	
19 Tourism Promo	978	1,439	(1,261)	-	-	1,156	1,156	
20 Public Transport	-	702,800	(702,800)	-	-	-	-	
30 Airport	341,673	571,325	(583,480)	-	-	329,518	329,518	
31 County Fair	3,520	74,847	(56,250)	-	-	22,117	22,117	
32 Noxious Weed Ctrl	26,655	233,177	(157,271)	-	-	102,561	102,561	
33 Health District	82,533	720,744	(532,985)	-	-	270,292	270,292	
34 Historical Society	527	11,824	(13,319)	-	-	(968)	(968)	
35 Parks	143,429	257,591	(226,517)	-	-	174,503	174,503	
36 Snowmobile	149,492	24,803	(57,228)	-	-	117,067	117,067	
37 County Vessel	134,760	308,428	(416,008)	-	-	27,181	27,181	
38 Public Access	41,334	6,046	-	-	-	47,380	47,380	
40 Indigent	1,638,062	2,647,227	(1,636,628)	-	-	2,648,660	2,648,660	
45 District Court	(160,998)	1,854,559	(1,687,732)	-	-	5,829	5,829	
455 Court Interlock	83,773	13,621	(6,595)	-	-	90,798	90,798	
46 Revaluation	821,515	1,491,498	(1,654,927)	-	-	658,087	658,087	
47 Emergency Medical Services	29,605	2,171,862	(2,201,467)	-	-	-	-	
49 Aquifer Protection	190,842	368,193	(184,126)	-	-	374,910	374,910	
50 Construction	-	473,432	(473,432)	-	-	-	-	
60 Solid Waste	49,252,719	9,463,580	(5,193,522)	-	-	53,522,778	31,385,152	22,137,625
Grand Total	**87,890,041**	**74,624,082**	**(59,033,156)**	**-**	**0**	**103,480,967**		

ɸ Remaining Budget: Revenue and Expense are fully realized as of 9/30/2014.

Kootenai County

Preliminary Audited Beginning Fiscal Year 2014

Summary of Fund Balances

			Limitations & Planned Uses					
					FY14	FY13		FY14
		Audited	Assigned /	Committed	Committed	Cap Project		Unassigned
Fund #	Fund Title	FY 2013	Restricted	Other Uses	for Operations	Carry overs	**Sub-Total**	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 - 4th Quarter FY 2014 ended September 30, 2014

Departments that have expended more than 100% of budget are explained below.

		YTD-1st Q FY 2014		Budget-Actual		
Department-Program	Budget Classification	Amended	Actual Amount	Variance	%used	Note
BOCC Departments:						
051 HR	Personnel Expenses	183,253	195,466	(12,213)	107%	
	Operating Expenses (B Budget)	49,055	41,025	8,030	84%	
051 HR Total		**232,308**	**236,491**	**(4,183)**	**102%**	**(A)**
057 Wellness Program	Operating Expenses (B Budget)	3,600	25,362	(21,762)	704%	
057 Wellness Program Total		**3,600**	**25,362**	**(21,762)**	**704%**	**(B)**
101 Airport	Personnel Expenses	487,871	494,287	(6,416)	101%	
	Operating Expenses (B Budget)	285,733	283,038	2,695	99%	
	Capital Outlay	-	10,000	(10,000)		**(C)**
101 Airport Total		**773,604**	**787,325**	**(13,721)**	**102%**	
132 AMP	Personnel Expenses	461,370	460,927	443	100%	
	Operating Expenses (B Budget)	108,364	113,059	(4,695)	104%	**(D)**
132 AMP Total		**569,734**	**573,985**	**(4,251)**	**101%**	
155 Waterways	Personnel Expenses	176,428	193,311	(16,883)	110%	
	Operating Expenses (B Budget)	66,255	65,823	432	99%	
	Capital Outlay	15,000	18,000	(3,000)	120%	
155 Waterways Total		**257,683**	**277,134**	**(19,451)**	**108%**	**(E)**
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin	Personnel Expenses	83,601	60,617	22,984	73%	
	Operating Expenses (B Budget)	704,800	740,919	(36,119)	105%	**(F)**
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total		**788,401**	**801,537**	**(13,136)**	**102%**	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	600,000	608,852	(8,852)	101%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		**600,000**	**608,852**	**(8,852)**	**101%**	**(G)**

Over Budget Explanation:

(A) BOCC, HR: Personnel - Regular staff costs $12.2k higher than budgeted due to consolidation of Risk Management employee.

(B) BOCC, Wellness Program: Operating - $20.7k wellness program consultant fee funded by BOCC.

(C) BOCC, Airport: Capital - $10k replacement dozer purchased from Insurance proceeds.

(D) BOCC, AMP: Operating - $4k safety equipment purchases offset by program revenue.

(E) BOCC, Waterways: Personnel-$15.8k temporary employee costs for both Waterways and Parks ($31.6k total), BOCC approved temp personnel hiring.

(F) BOCC, General Accts: Operating-$105k legal service fees for County litigation and settlements. Partially offset by contingency budget.

(G) BOCC, Justice Fund: Operations-$9k contract attorney over budget.

Over Budget Department Warnings
UNAUDITED - 4th Quarter FY 2014 ended September 30, 2014

Departments that have expended more than 100% 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	Personnel Expenses	5,521,532	5,540,789	(19,257)	100%	
	Operating Expenses (B Budget)	650,026	719,951	(69,925)	111%	
	Capital Outlay	667,143	704,868	(37,725)	106%	
605 Patrol Total		**6,838,701**	**6,965,608**	**(126,907)**	**102%**	**(H)**
620 Detective	Personnel Expenses	1,147,813	1,241,454	(93,641)	108%	
	Operating Expenses (B Budget)	65,814	60,105	5,709	91%	
620 Detective Total		**1,213,627**	**1,301,559**	**(87,932)**	**107%**	**(I)**
District Court:						
252 Drug Court						
	Operating Expenses (B Budget)	25,250	31,544	(6,294)	125%	
252 Drug Court Total		**25,250**	**31,544**	**(6,294)**	**125%**	**(J)**
253 D.U.I. Court		0	1,727	(1,727)		
	Operating Expenses (B Budget)	25,250	29,921	(4,671)	118%	
253 D.U.I. Court Total		**25,250**	**31,648**	**(6,398)**	**125%**	**(J)**
254 Mental Health Court						
	Personnel Expenses	61,983	63,011	(1,028)	102%	
	Operating Expenses (B Budget)	24,267	37,647	(13,380)	155%	
254 Mental Health Court Total		**86,250**	**100,658**	**(14,408)**	**117%**	**(J)**

(H) Sheriff, Patrol: Personnel-$66.5k overbudget for an additional officer in Hayden City Contract. Capital-$50.8k unbudgeted patrol car for Hayden City Contract.

(I) Sheriff, Detective: Personnel-overbudget expenses include $39.7k staff wages, $16k overtime, $3.3k bonus, $14.8k retirement and benefits.

(J) DC, Drug Court, DUI Court, Mental Health Court: All expenditures fully offset by revenue from the State of Idaho.

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

Department & Contact	Grant Funding Source, Number & Name	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
AIP Greg Delavan/Mary Hopkins COMPLETE	FAA NO 3-16-0010-038 AIP 38	$276,836	Hard-Dollar State	$21,891 $7,297	$0	4/16/2014 4/16/2014	Final	4/21/2014	4/16/2014	Final	10/1/10-12/31/11 50.1.101.4.838
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-040 AIP 40	$125,000	Hard-Dollar State	$7,292 $6,597	$121,821	9/18/2014 9/18/2014	Variable	9/22/2014	9/18/2014 9/18/2014	Variable	9/9/13- 9/30/15 50.1.101.4.811
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-041 AIP 41	$163,164	Hard-Dollar State	$12,215 $7,795	$75,726	9/15/2014 9/15/2014	Variable	9/16/2014	9/15/2014	Variable	9/9/13- 9/30/15 50.1.101.4.812
AMP Kevin Creighton	DOJ 2012-WC-AX-0005 OVW CTIP Grant	$55,965			$25,920	8/31/2014 8/31/2014 Idaho Supreme Court does all the financial and progress reporting	9/30/2014	8/25/2014	8/31/2014 8/31/2014	9/30/2014	10/1/12- 9/30/15 15.1.132.4.233
BOCC Jody Bieze	US Dept of Transportation ID-90-X118-00 FTA Grant X118	$1,060,261	Hard-Dollar Cities	$652,820	$247,097	6/30/2014 7/28/2014	9/30/2014	10/23/2012	6/30/2014 7/28/2014	9/30/2014	4/1/2011-8/15/2013 20.1.070.4.007
BOCC Jody Bieze	US Dept of Transportation ID-90-X128-00 FTA Grant X128	$972,927	Hard-Dollar Cities	$711,603	$74,082	6/30/2014 7/28/2014	9/30/2014	3/20/2014	6/30/2014 7/28/2014	9/30/2014	9/1/2012-11/30/2014 20.1.070.4.007
BOCC Jody Bieze	US Dept of Transportation ID-90-X130-00 FTA Grant X130	$1,422,850	Hard-Dollar Cities	$1,162,499	$395,441	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	4/1/2014-3/31/2015 20.1.070.4.007
BOCC Jody Bieze	US Dept of Transportation ID-95-X003-00 FTA Grant X003	$570,000	Hard-Dollar	$45,152	$0	9/11/2014 9/11/2014	9/30/2014	9/15/2014	9/11/2014 9/11/2014	9/30/2014	8/18/2014-7/30/2015 20.1.070.4.009
BOCC Jody Bieze	US Dept of Transportation ID-04-X003-00 FTA Grant 04 X003	$220,000	In-Kind	$55,000	$220,000		9/30/2014			9/30/2014	9/30/2014-3/15/2015 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 From Alpine PAC Administered	$233,507	$215,780	8/5/2014 8/26/2014	9/30/2014	9/8/2014	8/5/2014 8/26/2014	9/30/2014	11/1/2013-10/31/2015 50.1.001.4.809
BOCC Jody Bieze	ID Dept of Commerce ICDBG-13-1-14-PF Bayview Community Center	$46,571	Hard-Dollar From Bayview PAC Administered	$21,969	$38,463	9/17/2014 10/21/2014	9/30/2014	3/25/2014	9/17/2014 10/21/2014	9/30/2014	11/1/2013-10/31/2014 50.1.001.4.802
JPRO Debbie Nadeau COMPLETE	ID Dept of Juv Corrections 11-JA11-03 JABG Accountability	$24,781	Hard-Dollar	$2,753	$0	4/30/2014 4/30/2014	Final	6/26/2014 100% Funds Used	4/30/2014 4/30/2014	Final	5/01/2013-04/30/2014 15.1.139.4.344

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

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match		Financial				Progress		
					Remaining Funds	Last Report Due Sent	Next Report Due Sent	Last Reimb	Last Report Due Sent	Next Due	Grant Period Org Set
JPRO Debbie Nadeau	ID Dept of Juv Corrections 12-JA11-03 JABG Accountability	$15,036	Hard-Dollar	$1,671	$11,961	6/30/2014 6/30/2014	9/30/2014	7/22/2014	6/30/2014 6/30/2014	9/30/2014	5/01/2014-04/30/2015 15.1.139.4.147
JPRO Debbie Nadeau COMPLETE	ID Dept of Juv Corrections 2011-JF-FX-0078 JABG Accountability	$1,197	Hard-Dollar	$150	$0	9/5/2014 9/10/2014	Final	9/30/2014 100% Funds Used	9/5/2014 9/10/2014	Final	7/1/2014-9/30/2014 15.1.139.3
OEM Sandy Von Berhen COMPLETE	ID Dept of Lands 12NFA1 04 KC Red Beauty HFT Proj	$70,000	PAC Administered		$0	8/25/2014 9/23/2014	Variable	6/24/2014 100% Funds Used	8/25/2014 9/23/2014	Variable	10/16/2012-08/31/2014 10.4.114.4.117
OEM Sandy Von Behren COMPLETE	ID Dept of Lands 11SAFP 04 KC Blue HFT Proj	$165,000	In-Kind PAC Administered	$16,500	$33	7/31/2014 9/18/2014	Variable	4/10/2014	7/31/2014 9/18/2014	Variable	9/27/2011-8/31/2014 10.1.114.4.117
OEM Sandy Von Behren	ID Dept of Lands 13CCP-Reg1-Koot KC HFT Proj	$65,620			$65,620	New					5/5/2014-9/30/2015 10.1.114.4.117
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Equipment	$87,016			$47,803 2013 SHSP Grant Part 1 of 7	6/30/2014 7/28/2014	9/30/2014	6/27/2014	6/30/2014 7/28/2014	9/30/2014	9/1/2013-7/31/2015 10.1.114.4.107
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Organization	$1,555			$0 2013 SHSP Grant Part 2 of 7	6/30/2014 7/28/2014	9/30/2014	8/15/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/1/2013-7/31/2015 10.1.114.4.109
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Training	$12,020			$5,002 2013 SHSP Grant Part 3 of 7	6/30/2014 7/28/2014	9/30/2014	8/15/2014	6/30/2014 7/28/2014	9/30/2014	9/1/2013-7/31/2015 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Shared Cost	$0			$0 2013 SHSP Grant Part 4 of 8	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	$8,945			$8,111 2013 SHSP Grant Part 4 of 7	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	9/1/2013-7/31/2015 10.1.114.4.111
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Exercise	$9,955			$6,138 2013 SHSP Grant Part 5 of 7	6/30/2014 7/28/2014	9/30/2014	8/15/2014	6/30/2014 7/28/2014	9/30/2014	9/1/2013-7/31/2015 10.1.114.4.116
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Planning	$48,353			$48,353 2013 SHSP Grant Part 6 of 7	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	9/1/2013-7/31/2015 10.1.114.4.119

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

Department & Contact	Grant Funding Source, Number & Name	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 Fusion	$11,065	2013 SHSP Grant Part 7 of 7	$11,065	6/30/2014 7/28/2014	9/30/2014		6/30/2014 7/28/2014	9/30/2014	9/1/2013-7/31/2015 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	6/30/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/1/2012-8/31/2014 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	8/14/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/1/2012-8/31/2014 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP 1st Responder	$24,270	2012 SHSP Grant Part 3 of 4	$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	9/01/2012-08/31/2014 10.1.114.4.113
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP Exercise	$0	2011 SHSP Grants Part 4 of 5	$0	12/31/2013 1/10/2014	3/31/2014	100% Funds Used	12/31/2013 1/10/2014	3/31/2014	9/01/2012-08/31/2014 10.1.114.4.116
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	1/24/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/1/2011-8/31/2014 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 CCP Citizens Corp Prog	$10,307	2011 SHSP Grant Part 3 of 6	$0	6/30/2014 7/28/2014	9/30/2014	5/12/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/1/2011-8/31/2014 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	1/24/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/1/2011-8/31/2014 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	9/1/2011-8/31/2014 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	$0	6/30/2014 7/28/2014	9/30/2014	5/31/2014 100% Funds Used	6/30/2014 7/28/2014	9/30/2014	9/1/2011-8/31/2014 10.1.114.4.120
Prosecuting Attorney Barry McHugh	US Dept of Justice 2011CSWX0011 2011 COPS CSP				12/31/2013 1/17/2014	3/31/2014 Grant Period extended to 01/30/2014	10/28/2013	12/31/2013 1/17/2014	3/31/2014	8/01/2011-07/31/2013 15.7.001.4.701
Sheriff Carol Grubbs	US Dept of Justice 2010UMWX0102 2010 COPS Hiring Program				12/31/2013 1/15/2014	3/31/2014 Grant Period extended to 02/27/2014	10/9/2013	12/31/2013 1/15/2014	3/31/2014	9/01/2010-08/31/2013 15.6.605.4.613 Grant Extended 6 mos

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

Department & Contact	Grant Funding Source, Number & Name	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
Sheriff Carol Grubbs	US Dept of Justice 2012UMWX0065 2012 COPS Hiring Program	$500,000	Hard-Dollar $222,456	$258,268	6/30/2014 7/9/2014	9/30/2014	7/14/2014	6/30/2014 7/9/2014	9/30/2014	6/1/2012-5/31/2015 15.6.605.4.616
Sheriff Carol Grubbs	US Dept of Justice 2012-DJ-BX-0644 JAG Program	$22,011		$1,610	6/30/2014 6/30/2014	9/30/2014 9/30/2014		6/30/2014 6/30/2014	9/30/2014 9/30/2014	10/1/2011-9/30/2015 15.6.605.4.611
Sheriff Carol Grubbs	US Dept of Justice 2013-DJ-BX-0592 JAG Program	$21,745		$2,745	6/30/2014 6/30/2014	9/30/2014 9/30/2014		6/30/2014 6/30/2014	9/30/2014 9/30/2014	10/1/2012-9/30/2016 15.6.605.4.611
GRAND TOTALS		$6,457,746 Total Grant Funds Awarded	$3,159,979 Total Grant Match	$1,881,040 Total Remaining Funds						