

**Kootenai County**  
**4th Quarter FY 2017 - UNAUDITED**  
**Budget Status Report**  
**September 30, 2017**



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## Kootenai County Auditor

Jim Brannon · Clerk

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October 30, 2017

To: Elected Officials

From: Auditor's Office

### 4th Quarter FY 2017 Budget Status Report

Per Idaho Code §31-1611, enclosed is the fourth Quarter FY 2015 Budget Status Report for your review. Additionally, the Board of County Commissioners passed Resolution 12-128 stating that the fourth quarter report satisfies the requirements outlined in Idaho Code §31-2307-*Annual Statement of Financial Condition Reporting* for fiscal year 2017.

The Auditor's office prepares this document on a quarterly basis and will routinely send you a hardcopy. This report is also available on the Clerk's Financial Reports on the County website, [www.kcgov.us](http://www.kcgov.us).

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

This report continues to evolve thanks to the feedback provided by readers such as you. Department users may provide feedback by contacting Keith Taylor at [ktaylor@kcgov.us](mailto:ktaylor@kcgov.us), or x1669.

A handwritten signature in cursive script that reads "Jim Brannon".

Jim Brannon, Clerk

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

Summary Expenditure Budget Status Report by Elected Official

| Elct Ofcl                           | Expense Classification        | Budget             | Actual            | Bdgt - Actual     | %Used       |
|-------------------------------------|-------------------------------|--------------------|-------------------|-------------------|-------------|
| <b>1 BOCC</b>                       |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 16,156,218         | 15,657,133        | 499,085           | 97%         |
|                                     | Operating Expenses (B Budget) | 23,690,981         | 21,657,061        | 2,033,920         | 91%         |
|                                     | Capital Outlay                | 4,312,007          | 3,409,696         | 902,311           | 79%         |
| <b>1 BOCC Total</b>                 |                               | <b>44,159,206</b>  | <b>40,723,891</b> | <b>3,435,315</b>  | <b>92%</b>  |
| <b>2 Clerk</b>                      |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 4,886,234          | 4,722,408         | 163,826           | 97%         |
|                                     | Operating Expenses (B Budget) | 2,347,773          | 1,352,092         | 995,681           | 58%         |
|                                     | Capital Outlay                | 54,944             | 606               | 54,338            | 1%          |
| <b>2 Clerk Total</b>                |                               | <b>7,288,951</b>   | <b>6,075,105</b>  | <b>1,213,846</b>  | <b>83%</b>  |
| <b>3 Treasurer</b>                  |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 525,337            | 477,340           | 47,997            | 91%         |
|                                     | Operating Expenses (B Budget) | 263,699            | 166,796           | 96,903            | 63%         |
| <b>3 Treasurer Total</b>            |                               | <b>789,036</b>     | <b>644,136</b>    | <b>144,900</b>    | <b>82%</b>  |
| <b>4 Assessor</b>                   |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 4,005,714          | 3,875,880         | 129,834           | 97%         |
|                                     | Operating Expenses (B Budget) | 218,285            | 176,376           | 41,909            | 81%         |
|                                     | Capital Outlay                | 73,344             | 23,018            | 50,326            | 31%         |
| <b>4 Assessor Total</b>             |                               | <b>4,297,343</b>   | <b>4,075,274</b>  | <b>222,069</b>    | <b>95%</b>  |
| <b>5 Coroner</b>                    |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 169,276            | 168,703           | 573               | 100%        |
|                                     | Operating Expenses (B Budget) | 176,323            | 157,041           | 19,282            | 89%         |
|                                     | Capital Outlay                | 29,635             | 29,902            | (267)             | 101%        |
| <b>5 Coroner Total</b>              |                               | <b>375,234</b>     | <b>355,646</b>    | <b>19,588</b>     | <b>95%</b>  |
| <b>6 Sheriff</b>                    |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 22,017,614         | 21,768,620        | 248,994           | 99%         |
|                                     | Operating Expenses (B Budget) | 5,416,417          | 6,403,793         | (987,376)         | 118%        |
|                                     | Capital Outlay                | 1,303,270          | 1,406,288         | (103,018)         | 108%        |
| <b>6 Sheriff Total</b>              |                               | <b>28,737,301</b>  | <b>29,578,700</b> | <b>(841,399)</b>  | <b>103%</b> |
| <b>7 Prosecuting Attorney</b>       |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 3,443,616          | 3,540,187         | (96,571)          | 103%        |
|                                     | Operating Expenses (B Budget) | 172,835            | 498,904           | (326,069)         | 289%        |
| <b>7 Prosecuting Attorney Total</b> |                               | <b>3,616,451</b>   | <b>4,039,091</b>  | <b>(422,640)</b>  | <b>112%</b> |
| <b>8 District Court</b>             |                               |                    |                   |                   |             |
|                                     | Personnel Expenses            | 1,884,957          | 1,823,729         | 61,228            | 97%         |
|                                     | Operating Expenses (B Budget) | 604,109            | 689,850           | (85,741)          | 114%        |
|                                     | Capital Outlay                | 20,500             | 26,733            | (6,233)           | 130%        |
| <b>8 District Court Total</b>       |                               | <b>2,509,566</b>   | <b>2,540,312</b>  | <b>(30,746)</b>   | <b>101%</b> |
| <b>Sub Total</b>                    |                               | <b>91,773,088</b>  | <b>88,032,157</b> | <b>3,740,931</b>  | <b>96%</b>  |
| <b>Combined Grants and Projects</b> |                               | <b>27,266,380</b>  | <b>7,898,522</b>  | <b>19,367,858</b> | <b>29%</b>  |
| <b>Grand Total</b>                  |                               | <b>119,039,468</b> | <b>95,930,678</b> | <b>23,108,790</b> | <b>81%</b>  |

**Kootenai County**  
**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**  
**Budget Reconciliation - All County Operations**

**FY2017 Published Budget Expenses** **\$ 96,343,347**

**Budget Amendments**

*Capital Appropriation Carry-over from FY2016*

|   |    |         |           |
|---|----|---------|-----------|
| IT Project                                    | \$ | 189,962 |           |
| Justware Case Management Software             |    | 149,643 |           |
| Parks Bridge Painting Project                 |    | 14,850  |           |
| Recorder's Archiving Project                  |    | 24,944  |           |
| Replacement Reserve Capital Projects          |    | 83,854  |           |
| Jail Maintenance Project                      |    | 9,227   |           |
| Solid Waste Landfill & Other Capital Projects |    | 533,459 |           |
| Solid Waste Rural Site Purchases              |    | 310,885 |           |
|   |    |         |           |
| <i>Total Budget Carry-over Adjustments</i>    |    |         | 1,316,824 |

*Grants & Project Amendments-FY2017 Increases*

|                                 |    |           |           |
|---------------------------------|----|-----------|-----------|
| Airport AIP Grants              | \$ | 964,992   |           |
| OEM/EMPG Grants                 |    | 339,324   |           |
| Indigent Defense Grant          |    | 337,716   |           |
| Juvenile Justice Grant          |    | 46,558    |           |
| Parks Projects                  |    | 254,946   |           |
| Wildland Urban Interface Grants |    | 342,992   |           |
| Sheriff Grants                  |    | 6,000     |           |
| Juvenile Diversion Grant        |    | 14,916    |           |
| FTA/Citilink Grants             |    | 6,436,255 |           |
| North Idaho Fair RV Grant       |    | 862,771   |           |
| Noxious Weed Grant              |    | 52,289    |           |
| Sheriff Invasive Species Patrol |    | 228,140   |           |
| Historical Society Grant        |    | 22,730    |           |
| Bayview Water Sewer Grant       |    | 20,699    |           |
| New                             |    | -         |           |
|                                 |    |           |           |
| <i>Total Grant Amendments</i>   |    |           | 9,930,328 |

**Other Budgetary Elements**

|  |    |           |            |
|--|----|-----------|------------|
| Prosecutor Asset Forfeiture Trust Use        | \$ | 11,716    |            |
| EMS Budget                                   |    | 2,520,224 |            |
| Internal Services including Health Insurance |    | 8,917,029 |            |
|  |    |           |            |
| <i>Total Other Budgetary Elements</i>        |    |           | 11,448,969 |

**Current Budgeted Expense- Accounting System Total** **\$ 119,039,468**

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

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

(See **Note References** on Page 30)

| Department                               | Expense Classification        | Budget           | Actual           | Bdgt less Actl   | % used      | Note Ref |
|--|-------------------------------|------------------|------------------|------------------|-------------|----------|
| 001 Elected Offcl                        | Personnel Expenses            | 493,917          | 478,421          | 15,496           | 97%         |          |
|  | Operating Expenses (B Budget) | 21,195           | 28,550           | (7,355)          | 135%        |          |
| <b>001 Elected Offcl Total</b>           |                               | <b>515,112</b>   | <b>506,971</b>   | <b>8,141</b>     | <b>98%</b>  |          |
| 002 Department                           | Personnel Expenses            | 3,768,649        | 3,746,479        | 22,170           | 99%         |          |
|  | Operating Expenses (B Budget) | 880,721          | 392,201          | 488,520          | 45%         |          |
|  | Capital Outlay                | 195,000          | 31,606           | 163,394          | 16%         |          |
| <b>002 Department Total</b>              |                               | <b>4,844,370</b> | <b>4,170,286</b> | <b>674,084</b>   | <b>86%</b>  |          |
| 003 General Accts                        | Personnel Expenses            | 90,552           | 55,133           | 35,419           | 61%         |          |
|  | Operating Expenses (B Budget) | 2,110,076        | 1,789,554        | 320,522          | 85%         |          |
| <b>003 General Accts Total</b>           |                               | <b>2,200,628</b> | <b>1,844,687</b> | <b>355,941</b>   | <b>84%</b>  |          |
| 004 Tax Support                          | Operating Expenses (B Budget) | 966,852          | 841,685          | 125,167          | 87%         |          |
| <b>004 Tax Support Total</b>             |                               | <b>966,852</b>   | <b>841,685</b>   | <b>125,167</b>   | <b>87%</b>  |          |
| 005 Grants Mgt Office                    | Personnel Expenses            | 163,185          | 156,902          | 6,283            | 96%         |          |
|  | Operating Expenses (B Budget) | 22,488           | 13,694           | 8,794            | 61%         |          |
| <b>005 Grants Mgt Office Total</b>       |                               | <b>185,673</b>   | <b>170,596</b>   | <b>15,077</b>    | <b>92%</b>  |          |
| 010 Buildings & Grounds                  | Personnel Expenses            | 312,141          | 309,259          | 2,882            | 99%         |          |
|  | Operating Expenses (B Budget) | 263,594          | 272,389          | (8,795)          | 103%        | (A)      |
|  | Capital Outlay                | 8,350            | 7,800            | 550              | 93%         |          |
| <b>010 Buildings &amp; Grounds Total</b> |                               | <b>584,085</b>   | <b>589,448</b>   | <b>(5,363)</b>   | <b>101%</b> |          |
| 018 Veterans Svc                         | Personnel Expenses            | 90,459           | 91,833           | (1,374)          | 102%        |          |
|  | Operating Expenses (B Budget) | 13,245           | 11,234           | 2,011            | 85%         |          |
| <b>018 Veterans Svc Total</b>            |                               | <b>103,704</b>   | <b>103,066</b>   | <b>638</b>       | <b>99%</b>  |          |
| 020 Comm Develop                         | Personnel Expenses            | 1,688,045        | 1,619,142        | 68,903           | 96%         |          |
|  | Operating Expenses (B Budget) | 166,029          | 103,352          | 62,677           | 62%         |          |
|  | Capital Outlay                | 22,635           | 22,635           | -                | 100%        |          |
| <b>020 Comm Develop Total</b>            |                               | <b>1,876,709</b> | <b>1,745,130</b> | <b>131,579</b>   | <b>93%</b>  |          |
| 030 Print Center                         | Personnel Expenses            | 181,213          | 179,474          | 1,739            | 99%         |          |
|  | Operating Expenses (B Budget) | 88,556           | 84,052           | 4,504            | 95%         |          |
|  | Capital Outlay                | 14,000           | 13,371           | 629              | 96%         |          |
| <b>030 Print Center Total</b>            |                               | <b>283,769</b>   | <b>276,897</b>   | <b>6,872</b>     | <b>98%</b>  |          |
| 040 IT                                   | Personnel Expenses            | 1,172,138        | 1,169,055        | 3,083            | 100%        |          |
|  | Operating Expenses (B Budget) | 1,250,049        | 1,149,967        | 100,082          | 92%         |          |
|  | Capital Outlay                | 379,060          | 299,044          | 80,016           | 79%         |          |
| <b>040 IT Total</b>                      |                               | <b>2,801,247</b> | <b>2,618,067</b> | <b>183,180</b>   | <b>93%</b>  |          |
| 051 HR                                   | Personnel Expenses            | 269,993          | 268,950          | 1,043            | 100%        |          |
|  | Operating Expenses (B Budget) | 36,877           | 37,909           | (1,032)          | 103%        |          |
| <b>051 HR Total</b>                      |                               | <b>306,870</b>   | <b>306,858</b>   | <b>12</b>        | <b>100%</b> |          |
| 053 Liability Ins                        | Operating Expenses (B Budget) | 789,157          | 793,903          | (4,746)          | 101%        | (B)      |
| <b>053 Liability Ins Total</b>           |                               | <b>789,157</b>   | <b>793,903</b>   | <b>(4,746)</b>   | <b>101%</b> |          |
| 056 Health Ins                           | Personnel Expenses            | 6,525            | 6,525            | 1                | 100%        |          |
|  | Operating Expenses (B Budget) | 8,872,598        | 7,929,671        | 942,927          | 89%         |          |
| <b>056 Health Ins Total</b>              |                               | <b>8,879,123</b> | <b>7,936,195</b> | <b>942,928</b>   | <b>89%</b>  |          |
| 057 Wellness Program                     | Operating Expenses (B Budget) | 20,906           | 13,818           | 7,088            | 66%         |          |
| <b>057 Wellness Program Total</b>        |                               | <b>20,906</b>    | <b>13,818</b>    | <b>7,088</b>     | <b>66%</b>  |          |
| 060 Public Defndr                        | Personnel Expenses            | 2,676,712        | 2,523,240        | 153,472          | 94%         |          |
|  | Operating Expenses (B Budget) | 279,180          | 815,478          | (536,298)        | 292%        | (C)      |
|  | Capital Outlay                | -                | 113              | (113)            |             |          |
| <b>060 Public Defndr Total</b>           |                               | <b>2,955,892</b> | <b>3,338,831</b> | <b>(382,939)</b> | <b>113%</b> |          |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

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

(See [Note References](#) on Page 30)

| Department                          | Expense Classification        | Budget           | Actual           | Bdgt less Actl   | % used      | Note Ref                |
|-------------------------------------|-------------------------------|------------------|------------------|------------------|-------------|-------------------------|
| 101 Airport                         | Personnel Expenses            | 561,864          | 649,361          | (87,497)         | 116%        | (D)                     |
|                                     | Operating Expenses (B Budget) | 356,333          | 378,627          | (22,294)         | 106%        |                         |
|                                     | Capital Outlay                | -                | 7,852            | (7,852)          |             |                         |
| <b>101 Airport Total</b>            |                               | <b>918,197</b>   | <b>1,035,840</b> | <b>(117,643)</b> | <b>113%</b> |                         |
| 114 OEM                             | Personnel Expenses            | 224,284          | 197,546          | 26,738           | 88%         |                         |
|                                     | Operating Expenses (B Budget) | 17,637           | 19,385           | (1,748)          | 110%        |                         |
|                                     | Capital Outlay                | -                | 22,899           | (22,899)         |             |                         |
| <b>114 OEM Total</b>                |                               | <b>241,921</b>   | <b>239,830</b>   | <b>2,091</b>     | <b>99%</b>  |                         |
| 128 JDET Ctr                        | Personnel Expenses            | 2,412,732        | 2,267,213        | 145,519          | 94%         |                         |
|                                     | Operating Expenses (B Budget) | 236,290          | 166,662          | 69,628           | 71%         |                         |
|                                     | Capital Outlay                | -                | 5,335            | (5,335)          |             |                         |
| <b>128 JDET Ctr Total</b>           |                               | <b>2,649,022</b> | <b>2,439,211</b> | <b>209,811</b>   | <b>92%</b>  |                         |
| 132 AMP                             | Personnel Expenses            | 585,058          | 519,161          | 65,897           | 89%         |                         |
|                                     | Operating Expenses (B Budget) | 96,486           | 57,379           | 39,107           | 59%         |                         |
| <b>132 AMP Total</b>                |                               | <b>681,544</b>   | <b>576,541</b>   | <b>105,003</b>   | <b>85%</b>  |                         |
| 139 Juv Pro                         | Personnel Expenses            | 1,054,039        | 1,045,358        | 8,681            | 99%         |                         |
|                                     | Operating Expenses (B Budget) | 104,681          | 69,503           | 35,178           | 66%         |                         |
|                                     | Capital Outlay                | 29,000           | 41,118           | (12,118)         | 142%        |                         |
| <b>139 Juv Pro Total</b>            |                               | <b>1,187,720</b> | <b>1,155,980</b> | <b>31,740</b>    | <b>97%</b>  |                         |
| 155 Waterways                       | Personnel Expenses            | 228,132          | 230,356          | (2,224)          | 101%        |                         |
|                                     | Operating Expenses (B Budget) | 71,791           | 64,678           | 7,113            | 90%         |                         |
| <b>155 Waterways Total</b>          |                               | <b>299,923</b>   | <b>295,034</b>   | <b>4,889</b>     | <b>98%</b>  |                         |
| 165 Snowmobile                      | Personnel Expenses            | 6,528            | -                | 6,528            | 0%          |                         |
|                                     | Operating Expenses (B Budget) | 5,225            | 3,935            | 1,290            | 75%         |                         |
| <b>165 Snowmobile Total</b>         |                               | <b>11,753</b>    | <b>3,935</b>     | <b>7,818</b>     | <b>33%</b>  |                         |
| 167 Snowmobile St Mgmt              | Personnel Expenses            | 19,937           | 26,459           | (6,522)          | 133%        | (E)                     |
|                                     | Operating Expenses (B Budget) | 24,250           | 22,328           | 1,922            | 92%         |                         |
| <b>167 Snowmobile St Mgmt Total</b> |                               | <b>44,187</b>    | <b>48,787</b>    | <b>(4,600)</b>   | <b>110%</b> |                         |
| 170 Aquifer Prot Dist               | Operating Expenses (B Budget) | 528,164          | 400,261          | 127,903          | 76%         |                         |
| <b>170 Aquifer Prot Dist Total</b>  |                               | <b>528,164</b>   | <b>400,261</b>   | <b>127,903</b>   | <b>76%</b>  |                         |
| 173 Emergency Svc Cont              | Operating Expenses (B Budget) | 2,520,224        | 2,558,620        | (38,396)         | 102%        |                         |
| <b>173 Emergency Svc Cont Total</b> |                               | <b>2,520,224</b> | <b>2,558,620</b> | <b>(38,396)</b>  | <b>102%</b> |                         |
| 182 Ramsey Trnsfr Stn               | Personnel Expenses            | 129,296          | 99,821           | 29,475           | 77%         | P-tax Pass-through Acct |
|                                     | Operating Expenses (B Budget) | 1,343,098        | 1,206,652        | 136,446          | 90%         |                         |
|                                     | Capital Outlay                | 490,500          | 406,455          | 84,045           | 83%         |                         |
| <b>182 Ramsey Trnsfr Stn Total</b>  |                               | <b>1,962,894</b> | <b>1,712,928</b> | <b>249,966</b>   | <b>87%</b>  |                         |
| 183 Prairie Trnsfr Stn              | Personnel Expenses            | 4,412            | 2,815            | 1,597            | 64%         |                         |
|                                     | Operating Expenses (B Budget) | 808,799          | 781,030          | 27,769           | 97%         |                         |
|                                     | Capital Outlay                | 390,400          | 316,641          | 73,759           | 81%         |                         |
| <b>183 Prairie Trnsfr Stn Total</b> |                               | <b>1,203,611</b> | <b>1,100,486</b> | <b>103,125</b>   | <b>91%</b>  |                         |
| 187 Rural Sys                       | Personnel Expenses            | 2,942            | 1,805            | 1,137            | 61%         |                         |
|                                     | Operating Expenses (B Budget) | 545,726          | 478,470          | 67,256           | 88%         |                         |
|                                     | Capital Outlay                | 63,600           | 58,239           | 5,361            | 92%         |                         |
| <b>187 Rural Sys Total</b>          |                               | <b>612,268</b>   | <b>538,514</b>   | <b>73,754</b>    | <b>88%</b>  |                         |
| 190 Fighting Creek                  | Personnel Expenses            | 13,465           | 12,827           | 638              | 95%         |                         |
|                                     | Operating Expenses (B Budget) | 1,056,573        | 971,954          | 84,619           | 92%         |                         |
|                                     | Capital Outlay                | 2,705,000        | 2,122,690        | 582,310          | 78%         |                         |
| <b>190 Fighting Creek Total</b>     |                               | <b>3,775,038</b> | <b>3,107,471</b> | <b>667,567</b>   | <b>82%</b>  |                         |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**County Commissioners' Expenditure Budget Status Report (Excludes Grants & Projects)**

(See **Note References** on Page 30)

| Department             | Expense Classification        | Budget            | Actual            | Bdgt less Actl   | % used      | Note Ref |
|------------------------|-------------------------------|-------------------|-------------------|------------------|-------------|----------|
| 650 Maint              | Operating Expenses (B Budget) | 194,181           | 200,120           | (5,939)          | 103%        | (F)      |
|                        | Capital Outlay                | 14,462            | 53,898            | (39,436)         | 373%        |          |
| <b>650 Maint Total</b> |                               | <b>208,643</b>    | <b>254,018</b>    | <b>(45,375)</b>  | <b>122%</b> |          |
| <b>Grand Total</b>     |                               | <b>44,159,206</b> | <b>40,723,891</b> | <b>3,435,315</b> | <b>92%</b>  |          |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

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

(See **Note References** on Page 30)

| Org Set   | Expense Classification        | Budget           | Actual           | Bdgt - Actual  | % Used      | Note Ref |
|---|-------------------------------|------------------|------------------|----------------|-------------|----------|
| <b>10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin</b>                 |                               |                  |                  |                |             |          |
|   | Personnel Expenses            | 90,552           | 55,133           | 35,419         | 61%         |          |
|   | Operating Expenses (B Budget) | 1,280,447        | 1,011,445        | 269,002        | 79%         |          |
| <b>10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total</b>           |                               |                  |                  |                |             |          |
|   |                               | <b>1,370,999</b> | <b>1,066,578</b> | <b>304,421</b> | <b>78%</b>  |          |
| <b>15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin</b>                 |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 829,629          | 778,109          | 51,520         | 94%         |          |
| <b>15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total</b>           |                               |                  |                  |                |             |          |
|   |                               | <b>829,629</b>   | <b>778,109</b>   | <b>51,520</b>  | <b>94%</b>  |          |
| <b>18.1.004.3 - Centennial Trl.Tax Supprt.Ops</b>                 |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 70,000           | -                | 70,000         | 0%          |          |
| <b>18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total</b>           |                               |                  |                  |                |             |          |
|   |                               | <b>70,000</b>    | <b>-</b>         | <b>70,000</b>  | <b>0%</b>   |          |
| <b>19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops</b>             |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 2,000            | 1,125            | 875            | 56%         |          |
| <b>19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total</b>       |                               |                  |                  |                |             |          |
|   |                               | <b>2,000</b>     | <b>1,125</b>     | <b>875</b>     | <b>56%</b>  |          |
| <b>31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops</b>                   |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 100,000          | 45,708           | 54,292         | 46%         |          |
| <b>31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total</b>             |                               |                  |                  |                |             |          |
|   |                               | <b>100,000</b>   | <b>45,708</b>    | <b>54,292</b>  | <b>46%</b>  |          |
| <b>32.1.002.3 - NWC.BOCC.Dept.Ops</b>                             |                               |                  |                  |                |             |          |
|   | Personnel Expenses            | 176,996          | 168,820          | 8,176          | 95%         |          |
|   | Operating Expenses (B Budget) | 121,637          | 125,804          | (4,167)        | 103%        |          |
| <b>32.1.002.3 - NWC.BOCC.Dept.Ops Total</b>                       |                               |                  |                  |                |             |          |
|   |                               | <b>298,633</b>   | <b>294,624</b>   | <b>4,009</b>   | <b>99%</b>  |          |
| <b>32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds</b>             |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 2,772            | 4,536            | (1,764)        | 164%        |          |
| <b>32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total</b>       |                               |                  |                  |                |             |          |
|   |                               | <b>2,772</b>     | <b>4,536</b>     | <b>(1,764)</b> | <b>164%</b> | (G)      |
| <b>33.1.004.3 - Health Dist.Tax Supprt.Ops</b>                    |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 779,852          | 779,852          | -              | 100%        |          |
| <b>33.1.004.3 - Health Dist.Tax Supprt.Ops Total</b>              |                               |                  |                  |                |             |          |
|   |                               | <b>779,852</b>   | <b>779,852</b>   | <b>-</b>       | <b>100%</b> |          |
| <b>34.1.004.3 - Hist Society.Tax Supprt.Ops</b>                   |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 15,000           | 15,000           | -              | 100%        |          |
| <b>34.1.004.3 - Hist Society.Tax Supprt.Ops Total</b>             |                               |                  |                  |                |             |          |
|   |                               | <b>15,000</b>    | <b>15,000</b>    | <b>-</b>       | <b>100%</b> |          |
| <b>35.1.002.3 - Parks.BOCC.Dept.Ops</b>                           |                               |                  |                  |                |             |          |
|   | Personnel Expenses            | 202,631          | 204,964          | (2,333)        | 101%        |          |
|   | Operating Expenses (B Budget) | 85,630           | 85,525           | 105            | 100%        |          |
| <b>35.1.002.3 - Parks.BOCC.Dept.Ops Total</b>                     |                               |                  |                  |                |             |          |
|   |                               | <b>288,261</b>   | <b>290,488</b>   | <b>(2,227)</b> | <b>101%</b> |          |
| <b>35.1.002.3.153 - Parks.Ops.CO Boat Launch</b>                  |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 41,610           | 31,426           | 10,184         | 76%         |          |
| <b>35.1.002.3.153 - Parks.Ops.CO Boat Launch Total</b>            |                               |                  |                  |                |             |          |
|   |                               | <b>41,610</b>    | <b>31,426</b>    | <b>10,184</b>  | <b>76%</b>  |          |
| <b>60.1.002.2 - SW.Dept Admin</b>                                 |                               |                  |                  |                |             |          |
|   | Personnel Expenses            | 173,475          | 181,562          | (8,087)        | 105%        |          |
|   | Operating Expenses (B Budget) | 400,054          | 80,272           | 319,782        | 20%         |          |
|   | Capital Outlay                | 195,000          | 31,606           | 163,394        | 16%         |          |
| <b>60.1.002.2 - SW.Dept Admin Total</b>                           |                               |                  |                  |                |             |          |
|   |                               | <b>768,529</b>   | <b>293,440</b>   | <b>475,089</b> | <b>38%</b>  |          |
| <b>60.1.002.2.84 - SW.Dept Admin.Safety &amp; Recycling</b>       |                               |                  |                  |                |             |          |
|   | Operating Expenses (B Budget) | 24,018           | 17,540           | 6,478          | 73%         |          |
| <b>60.1.002.2.84 - SW.Dept Admin.Safety &amp; Recycling Total</b> |                               |                  |                  |                |             |          |
|   |                               | <b>24,018</b>    | <b>17,540</b>    | <b>6,478</b>   | <b>73%</b>  |          |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**County Commissioners' Admin Codes 002,003, & 004 (Excludes Grants & Projects)**

(See **Note References** on Page 30)

| <b>Org Set</b>                        | <b>Expense Classification</b> | <b>Budget</b>    | <b>Actual</b>    | <b>Bdgt - Actual</b> | <b>% Used</b> | <b>Note<br/>Ref</b> |
|---------------------------------------|-------------------------------|------------------|------------------|----------------------|---------------|---------------------|
| <b>60.1.002.3 - SW.Dept.Ops</b>       |                               |                  |                  |                      |               |                     |
|                                       | Personnel Expenses            | 3,215,547        | 3,191,134        | 24,413               | 99%           |                     |
| <b>60.1.002.3 - SW.Dept.Ops Total</b> |                               | <b>3,215,547</b> | <b>3,191,134</b> | <b>24,413</b>        | <b>99%</b>    |                     |
| <b>Grand Total</b>                    |                               | <b>7,806,850</b> | <b>6,809,559</b> | <b>997,291</b>       | <b>87%</b>    |                     |

**Kootenai County**  
**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**  
**County Commissioners' Grants & Projects Budget Status**  
(See **Note References** on Page 30)

| Grant & Projects by Fund  | Budget           | Actual         | Bdgt - Actl    | % Used     | Note Ref |
|---|------------------|----------------|----------------|------------|----------|
| <b>10 GF</b>  |                  |                |                |            |          |
| <b>040 IT</b>   |                  |                |                |            |          |
| 10.1.040.5.411 - BOCC.IT.Proj.Digital Evidence Storage FY17       |                  |                |                |            |          |
| Capital Outlay  | 349,279          | 308,105        | 41,174         | 88%        |          |
| 10.1.040.5.411 - BOCC.IT.Proj.Digital Evidence Storage FY17 Total | 349,279          | 308,105        | 41,174         | 88%        |          |
| 10.1.040.5.432 - BOCC.IT.Proj.Next Gen Firewall FY17              |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | 152,127          | 134,197        | 17,930         | 88%        |          |
| Capital Outlay  | 47,873           | 32,455         | 15,418         | 68%        |          |
| 10.1.040.5.432 - BOCC.IT.Proj.Next Gen Firewall FY17 Total        | 200,000          | 166,652        | 33,348         | 83%        |          |
| 10.1.040.5.46 - BOCC.IT.Proj.Justware Casemgmt                    |                  |                |                |            |          |
| Capital Outlay  | 149,643          | -              | 149,643        | 0%         |          |
| 10.1.040.5.46 - BOCC.IT.Proj.Justware Casemgmt Total              | 149,643          | -              | 149,643        | 0%         |          |
| 10.1.040.5.48 - BOCC.IT.Proj.Admin Cabling Proj                   |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | -                | 2,513          | (2,513)        |            |          |
| Capital Outlay  | 165,581          | 34,585         | 130,996        | 21%        |          |
| 10.1.040.5.48 - BOCC.IT.Proj.Admin Cabling Proj Total             | 165,581          | 37,098         | 128,483        | 22%        |          |
| <b>040 IT Total</b>   | <b>864,503</b>   | <b>511,855</b> | <b>352,648</b> | <b>59%</b> |          |
| <b>114 OEM</b>  |                  |                |                |            |          |
| 10.1.114.4.115 - BOCC.OEM.Grants.WUI 15WFM-Kootenai               |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | 263,417          | 39,690         | 223,727        | 15%        |          |
| 10.1.114.4.115 - BOCC.OEM.Grants.WUI 15WFM-Kootenai Total         | 263,417          | 39,690         | 223,727        | 15%        |          |
| 10.1.114.4.117 - Grants.Wildland Urban Interface (WUI)            |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | 79,575           | 27,872         | 51,703         | 35%        |          |
| 10.1.114.4.117 - Grants.Wildland Urban Interface (WUI) Total      | 79,575           | 27,872         | 51,703         | 35%        |          |
| 10.1.114.4.124 - BOCC.OEM.Grants.2015 SHSP SS-00091               |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | 94,071           | 31,487         | 62,584         | 33%        |          |
| Capital Outlay  | -                | 62,584         | (62,584)       |            |          |
| 10.1.114.4.124 - BOCC.OEM.Grants.2015 SHSP SS-00091 Total         | 94,071           | 94,072         | (1)            | 100%       |          |
| 10.1.114.4.126 - BOCC.OEM.Grants.2016 SHSP SS-0028-S01            |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | 181,894          | 58,759         | 123,135        | 32%        |          |
| 10.1.114.4.126 - BOCC.OEM.Grants.2016 SHSP SS-0028-S01 Total      | 181,894          | 58,759         | 123,135        | 32%        |          |
| 10.1.114.5.125 - BOCC.OEM.Proj.EOC Disaster Prjct                 |                  |                |                |            |          |
| Personnel Expenses  | -                | 2,965          | (2,965)        |            |          |
| Operating Expenses (B Budget)                                     | -                | 367            | (367)          |            |          |
| 10.1.114.5.125 - BOCC.OEM.Proj.EOC Disaster Prjct Total           | -                | 3,332          | (3,332)        |            | (H)      |
| <b>114 OEM Total</b>  | <b>618,957</b>   | <b>223,725</b> | <b>395,232</b> | <b>36%</b> |          |
| <b>10 GF Total</b>  | <b>1,483,460</b> | <b>735,580</b> | <b>747,880</b> | <b>50%</b> |          |
| <b>11 Repl Resv/Acq</b>   |                  |                |                |            |          |
| <b>003 Gen Accts</b>  |                  |                |                |            |          |
| 11.1.003.5.003 - Proj.General Imprvmnt                            |                  |                |                |            |          |
| Capital Outlay  | 1,323,000        | 548,327        | 774,673        | 41%        |          |
| 11.1.003.5.003 - Proj.General Imprvmnt Total                      | 1,323,000        | 548,327        | 774,673        | 41%        |          |
| 11.1.003.5.51 - Proj.Jail Exp Project FY17__                      |                  |                |                |            |          |
| Capital Outlay  | 12,000,000       | 2,553,470      | 9,446,530      | 21%        |          |
| 11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total                | 12,000,000       | 2,553,470      | 9,446,530      | 21%        |          |
| 11.1.003.5.57 - BOCC.PF DMV-DL Project                            |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | -                | 2,938          | (2,938)        |            |          |
| Capital Outlay  | 340,000          | 355,293        | (15,293)       | 104%       |          |
| 11.1.003.5.57 - BOCC.PF DMV-DL Project Total                      | 340,000          | 358,232        | (18,232)       | 105%       | (I)      |
| 11.1.003.5.60 - SH Evidence Storage Prjct FY17                    |                  |                |                |            |          |
| Capital Outlay  | 416,854          | 18,886         | 397,968        | 5%         |          |
| 11.1.003.5.60 - SH Evidence Storage Prjct FY17 Total              | 416,854          | 18,886         | 397,968        | 5%         |          |
| 11.1.003.5.65 - Proj.Facilities 5 Yr Plan                         |                  |                |                |            |          |
| Operating Expenses (B Budget)                                     | 111,832          | 110,828        | 1,004          | 99%        |          |
| Capital Outlay  | 116,168          | 116,167        | 1              | 100%       |          |
| 11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total                   | 228,000          | 226,995        | 1,005          | 100%       |          |

**County Commissioners' Grants & Projects Budget Status**

(See **Note References** on Page 30)

| Grant & Projects by Fund  | Budget            | Actual           | Bdgt - Actl       | % Used      | Note Ref         |
|---|-------------------|------------------|-------------------|-------------|------------------|
| 11.1.003.5.66 - Proj.Courts ADA Compliance Prj FY17                 |                   |                  |                   |             |                  |
| Capital Outlay  | -                 | 25,016           | (25,016)          |             | (J)              |
| 11.1.003.5.66 - Proj.Courts ADA Compliance Prj FY17 Total           | -                 | 25,016           | (25,016)          |             |                  |
| <b>003 Gen Accts Total</b>  | <b>14,307,854</b> | <b>3,730,926</b> | <b>10,576,928</b> | <b>26%</b>  |                  |
| <b>11 Repl Resv/Acq Total</b>                                       | <b>14,307,854</b> | <b>3,730,926</b> | <b>10,576,928</b> | <b>26%</b>  |                  |
| <b>15 JF</b>  |                   |                  |                   |             |                  |
| <b>060 Public Defndr</b>  |                   |                  |                   |             |                  |
| 15.1.060.4.70 - Indigent Public Defense Grant                       |                   |                  |                   |             |                  |
| Personnel Expenses  | 174,214           | 74,704           | 99,510            | 43%         |                  |
| Operating Expenses (B Budget)                                       | 138,502           | 121,345          | 17,157            | 88%         |                  |
| Capital Outlay  | 25,000            | 6,697            | 18,303            | 27%         |                  |
| 15.1.060.4.70 - Indigent Public Defense Grant Total                 | 337,716           | 202,745          | 134,971           | 60%         |                  |
| <b>060 Public Defndr Total</b>                                      | <b>337,716</b>    | <b>202,745</b>   | <b>134,971</b>    | <b>60%</b>  |                  |
| <b>128 JDET Ctr</b>   |                   |                  |                   |             |                  |
| 15.1.128.4.190 - JDET Ctr .Grants.JDC School Lunch Prgrm            |                   |                  |                   |             |                  |
| Personnel Expenses  | -                 | 30,838           | (30,838)          |             | Pending Bdgt Adj |
| Operating Expenses (B Budget)                                       | -                 | 32,804           | (32,804)          |             |                  |
| 15.1.128.4.190 - JDET Ctr .Grants.JDC School Lunch Prgrm Total      | -                 | 63,642           | (63,642)          |             |                  |
| <b>128 JDET Ctr Total</b>   | <b>-</b>          | <b>63,642</b>    | <b>(63,642)</b>   |             |                  |
| <b>132 AMP</b>  |                   |                  |                   |             |                  |
| 15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt               |                   |                  |                   |             |                  |
| Personnel Expenses  | 38,020            | 27,816           | 10,204            | 73%         |                  |
| Operating Expenses (B Budget)                                       | 3,720             | 520              | 3,200             | 14%         |                  |
| 15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt Total         | 41,740            | 28,336           | 13,404            | 68%         |                  |
| <b>132 AMP Total</b>  | <b>41,740</b>     | <b>28,336</b>    | <b>13,404</b>     | <b>68%</b>  |                  |
| <b>139 Juv Pro</b>  |                   |                  |                   |             |                  |
| 15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants         |                   |                  |                   |             |                  |
| Operating Expenses (B Budget)                                       | 31,328            | 37,488           | (6,160)           | 120%        | (K)              |
| 15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total   | 31,328            | 37,488           | (6,160)           | 120%        |                  |
| <b>139 Juv Pro Total</b>  | <b>31,328</b>     | <b>37,488</b>    | <b>(6,160)</b>    | <b>120%</b> |                  |
| <b>15 JF Total</b>  | <b>410,784</b>    | <b>332,211</b>   | <b>78,573</b>     | <b>81%</b>  |                  |
| <b>20 Public Transport</b>  |                   |                  |                   |             |                  |
| <b>070 Bus Svc</b>  |                   |                  |                   |             |                  |
| 20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport       |                   |                  |                   |             |                  |
| Personnel Expenses  | 97,453            | 0                | 97,453            | 0%          |                  |
| Operating Expenses (B Budget)                                       | -                 | (0)              | 0                 |             |                  |
| 20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport Total | 97,453            | 0                | 97,453            | 0%          |                  |
| 20.1.070.4.010 - Public Transport.Bus Svc.ITD 5310 Grant            |                   |                  |                   |             |                  |
| Operating Expenses (B Budget)                                       | 430,000           | 21,490           | 408,510           | 5%          |                  |
| 20.1.070.4.010 - Public Transport.Bus Svc.ITD 5310 Grant Total      | 430,000           | 21,490           | 408,510           | 5%          |                  |
| 20.1.070.4.018-Public Trans.Bus Svc.Grants.FTA ID-90-X118           |                   |                  |                   |             |                  |
| Capital Outlay  | 297,706           | 297,707          | (1)               | 100%        | Grant Complete   |
| 20.1.070.4.018-Public Trans.Bus Svc.Grants.FTA ID-90-X118 Total     | 297,706           | 297,707          | (1)               | 100%        |                  |
| 20.1.070.4.028 -Public Trans.FTA Bus Grant.ID-90-X128 Grant         |                   |                  |                   |             |                  |
| Operating Expenses (B Budget)                                       | 2,932             | 2,932            | 0                 | 100%        |                  |
| Capital Outlay  | 77,226            | 60,721           | 16,505            | 79%         |                  |
| 20.1.070.4.028 -Public Trans.FTA Bus Grant.ID-90-X128 Grant Total   | 80,158            | 63,653           | 16,505            | 79%         |                  |
| 20.1.070.4.03 - Public Trans.Bus Svc.Grants.FTA ID-04-0030          |                   |                  |                   |             |                  |
| Operating Expenses (B Budget)                                       | 15,000            | 23,470           | (8,470)           | 156%        |                  |
| Capital Outlay  | 260,000           | 76,500           | 183,500           | 29%         |                  |
| 20.1.070.4.03 - Public Trans.Bus Svc.Grants.FTA ID-04-0030 Total    | 275,000           | 99,970           | 175,030           | 36%         |                  |
| 20.1.070.4.030 - Public Trans.Bus Svc.Grants.FTA ID-90-X130         |                   |                  |                   |             |                  |
| Personnel Expenses  | 55,020            | 63,189           | (8,169)           | 115%        |                  |
| Operating Expenses (B Budget)                                       | 596,729           | 476,390          | 120,339           | 80%         |                  |
| Capital Outlay  | 492,337           | -                | 492,337           | 0%          |                  |
| 20.1.070.4.030 - Public Trans.Bus Svc.Grants.FTA ID-90-X130 Total   | 1,144,086         | 539,579          | 604,507           | 47%         |                  |

**County Commissioners' Grants & Projects Budget Status**

(See **Note References** on Page 30)

| Grant & Projects by Fund  | Budget           | Actual           | Bdgt - Actl      | % Used      | Note Ref         |
|---|------------------|------------------|------------------|-------------|------------------|
| 20.1.070.4.039 - Public Trans.Bus Svc.ITD 5339 Grant              |                  |                  |                  |             |                  |
| Capital Outlay  | 1,240,530        | 71,742           | 1,168,789        | 6%          |                  |
| 20.1.070.4.039 - Public Trans.Bus Svc.ITD 5339 Grant Total        | 1,240,530        | 71,742           | 1,168,789        | 6%          |                  |
| 20.1.070.4.044 - Public Trans.Bus Svc.FTA ID-90-X144 Grant        |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | 15,262           | 1,057            | 14,205           | 7%          |                  |
| Capital Outlay  | 1,297,925        | -                | 1,297,925        | 0%          |                  |
| 20.1.070.4.044 - Public Trans.Bus Svc.FTA ID-90-X144 Grant Total  | 1,313,187        | 1,057            | 1,312,130        | 0%          |                  |
| 20.1.070.4.09 - Public Trans.FTA Grant.ID-2016-009                |                  |                  |                  |             |                  |
| Personnel Expenses  | 151,292          | 35,112           | 116,180          | 23%         |                  |
| Operating Expenses (B Budget)                                     | 1,787,411        | 515,038          | 1,272,373        | 29%         |                  |
| Capital Outlay  | 14,591           | -                | 14,591           | 0%          |                  |
| 20.1.070.4.09 - Public Trans.FTA Grant.ID-2016-009 Total          | 1,953,294        | 550,150          | 1,403,144        | 28%         |                  |
| <b>070 Bus Svc Total</b>  | <b>6,831,414</b> | <b>1,645,347</b> | <b>5,186,067</b> | <b>24%</b>  |                  |
| <b>20 Public Transport Total</b>                                  | <b>6,831,414</b> | <b>1,645,347</b> | <b>5,186,067</b> | <b>24%</b>  |                  |
| <b>30 Airport</b>   |                  |                  |                  |             |                  |
| <b>101 Airport</b>  |                  |                  |                  |             |                  |
| 30.1.101.5.302 - Airport .Proj.FS Lease Taxiway Cnstr             |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | -                | 6,941            | (6,941)          |             |                  |
| 30.1.101.5.302 - Airport .Proj.FS Lease Taxiway Cnstr Total       | -                | 6,941            | (6,941)          |             | (L)              |
| <b>101 Airport Total</b>  | -                | <b>6,941</b>     | <b>(6,941)</b>   |             |                  |
| <b>30 Airport Total</b>   | -                | <b>6,941</b>     | <b>(6,941)</b>   |             |                  |
| <b>31 CO Fair</b>   |                  |                  |                  |             |                  |
| <b>004 Tax Supprt</b>   |                  |                  |                  |             |                  |
| 31.1.004.4.845 - Tax Supprt.Grants.NI Fair RV Grant Phase 1       |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | 26,000           | -                | 26,000           | 0%          |                  |
| Capital Outlay  | 362,000          | 14,990           | 347,010          | 4%          |                  |
| 31.1.004.4.845 - Tax Supprt.Grants.NI Fair RV Grant Phase 1 Total | 388,000          | 14,990           | 373,010          | 4%          |                  |
| 31.1.004.4.846 - Tax Supprt.Grants.NI Fair RV Grant Phase 2       |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | 25,000           | -                | 25,000           | 0%          |                  |
| Capital Outlay  | 449,771          | -                | 449,771          | 0%          |                  |
| 31.1.004.4.846 - Tax Supprt.Grants.NI Fair RV Grant Phase 2 Total | 474,771          | -                | 474,771          | 0%          |                  |
| <b>004 Tax Supprt Total</b>                                       | <b>862,771</b>   | <b>14,990</b>    | <b>847,781</b>   | <b>2%</b>   |                  |
| <b>31 CO Fair Total</b>   | <b>862,771</b>   | <b>14,990</b>    | <b>847,781</b>   | <b>2%</b>   |                  |
| <b>32 NWC</b>   |                  |                  |                  |             |                  |
| <b>002 Dept</b>   |                  |                  |                  |             |                  |
| 32.1.002.4.161 - NWC.Grants.IECWMA                                |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | 52,289           | 52,288           | 1                | 100%        |                  |
| 32.1.002.4.161 - NWC.Grants.IECWMA Total                          | 52,289           | 52,288           | 1                | 100%        |                  |
| <b>002 Dept Total</b>   | <b>52,289</b>    | <b>52,288</b>    | <b>1</b>         | <b>100%</b> |                  |
| <b>32 NWC Total</b>   | <b>52,289</b>    | <b>52,288</b>    | <b>1</b>         | <b>100%</b> |                  |
| <b>34 Hist Society</b>  |                  |                  |                  |             |                  |
| <b>004 Tax Supprt</b>   |                  |                  |                  |             |                  |
| 34.1.004.4.176 - Hist Society.Grant.Historic Preserv Comm         |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | 22,730           | -                | 22,730           | 0%          |                  |
| 34.1.004.4.176 - Hist Society.Grant.Historic Preserv Comm Total   | 22,730           | -                | 22,730           | 0%          |                  |
| <b>004 Tax Supprt Total</b>                                       | <b>22,730</b>    | -                | <b>22,730</b>    | <b>0%</b>   |                  |
| <b>34 Hist Society Total</b>                                      | <b>22,730</b>    | -                | <b>22,730</b>    | <b>0%</b>   |                  |
| <b>35 Parks</b>   |                  |                  |                  |             |                  |
| <b>002 Dept</b>   |                  |                  |                  |             |                  |
| 35.1.002.5.153 - Parks.Proj.CO Boat Launch                        |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | 85,250           | 104,362          | (19,112)         | 122%        | (M)              |
| 35.1.002.5.153 - Parks.Proj.CO Boat Launch Total                  | 85,250           | 104,362          | (19,112)         | 122%        |                  |
| 35.1.002.5.184 - Parks.Proj.P&W Staline Bridge Project            |                  |                  |                  |             |                  |
| Operating Expenses (B Budget)                                     | 14,850           | 14,850           | -                | 100%        | Project Complete |
| 35.1.002.5.184 - Parks.Proj.P&W Staline Bridge Project Total      | 14,850           | 14,850           | -                | 100%        |                  |
| <b>002 Dept Total</b>   | <b>100,100</b>   | <b>119,212</b>   | <b>(19,112)</b>  | <b>119%</b> |                  |
| <b>35 Parks Total</b>   | <b>100,100</b>   | <b>119,212</b>   | <b>(19,112)</b>  | <b>119%</b> |                  |

**County Commissioners' Grants & Projects Budget Status**

(See **Note References** on Page 30)

| Grant & Projects by Fund   | Budget         | Actual         | Bdgt - Actl    | % Used     | Note Ref       |
|--|----------------|----------------|----------------|------------|----------------|
| <b>50 Constructn</b>   |                |                |                |            |                |
| <b>001 Elected Offcl</b>   |                |                |                |            |                |
| 50.1.001.4.805 - Grants.Bayview W/S HMGP-Generator Grant           |                |                |                |            |                |
| Operating Expenses (B Budget)                                      | 20,699         | 13,145         | 7,554          | 64%        |                |
| 50.1.001.4.805 - Grants.Bayview W/S HMGP-Generator Grant Total     | 20,699         | 13,145         | 7,554          | 64%        |                |
| <b>001 Elected Offcl Total</b>                                     | <b>20,699</b>  | <b>13,145</b>  | <b>7,554</b>   | <b>64%</b> |                |
| <b>101 Airport</b>   |                |                |                |            |                |
| 50.1.101.4.811 - Airport.Grants.AIP 40 Wildlife Assmnt             |                |                |                |            |                |
| Capital Outlay   | 5,847          | 5,847          | 0              | 100%       | Grant Complete |
| 50.1.101.4.811 - Airport.Grants.AIP 40 Wildlife Assmnt Total       | 5,847          | 5,847          | 0              | 100%       |                |
| 50.1.101.4.812 - Airport.Grants.AIP 41 Ramp Design                 |                |                |                |            |                |
| Operating Expenses (B Budget)                                      | -              | (154)          | 154            |            |                |
| Capital Outlay   | 3,864          | -              | 3,864          | 0%         |                |
| 50.1.101.4.812 - Airport.Grants.AIP 41 Ramp Design Total           | 3,864          | (154)          | 4,018          | -4%        |                |
| 50.1.101.4.813-Airport.Grants.AIP 39 Sustainability Plan           |                |                |                |            |                |
| Capital Outlay   | 26,267         | 26,267         | 0              | 100%       | Grant Complete |
| 50.1.101.4.813-Airport.Grants.AIP 39 Sustainability Plan Total     | 26,267         | 26,267         | 0              | 100%       |                |
| 50.1.101.4.814 - BOCC.Airport.Grants.AIP 43 Taxilane Rehab         |                |                |                |            |                |
| Operating Expenses (B Budget)                                      | -              | (6,620)        | 6,620          |            | (N)            |
| 50.1.101.4.814 - BOCC.Airport.Grants.AIP 43 Taxilane Rehab Total   | -              | (6,620)        | 6,620          |            |                |
| 50.1.101.4.816 - BOCC.Airport .Grants.AIP 45 Master Plan__         |                |                |                |            |                |
| Operating Expenses (B Budget)                                      | 5,000          | 134            | 4,866          | 3%         |                |
| Capital Outlay   | 626,308        | 140,433        | 485,875        | 22%        |                |
| 50.1.101.4.816 - BOCC.Airport .Grants.AIP 45 Master Plan__ Total   | 631,308        | 140,567        | 490,741        | 22%        |                |
| <b>101 Airport Total</b>   | <b>667,286</b> | <b>165,907</b> | <b>501,379</b> | <b>25%</b> |                |
| <b>155 WW</b>  |                |                |                |            |                |
| 50.1.155.4.883 - Grants.WW-Hauser Docks/Launch Grants              |                |                |                |            |                |
| Capital Outlay   | 157,429        | 96,398         | 61,031         | 61%        |                |
| 50.1.155.4.883 - Grants.WW-Hauser Docks/Launch Grants Total        | 157,429        | 96,398         | 61,031         | 61%        |                |
| 50.1.155.4.888 - WW .Grants.WW-Harrison Launch                     |                |                |                |            |                |
| Capital Outlay   | 12,267         | 2,938          | 9,330          | 24%        |                |
| 50.1.155.4.888 - WW .Grants.WW-Harrison Launch Total               | 12,267         | 2,938          | 9,330          | 24%        |                |
| 50.1.155.4.891 - WW .Grants.WW-Mowry Park Dock Rplcmnt             |                |                |                |            |                |
| Operating Expenses (B Budget)                                      | -              | 88             | (88)           |            |                |
| 50.1.155.4.891 - WW .Grants.WW-Mowry Park Dock Rplcmnt Total       | -              | 88             | (88)           |            |                |
| <b>155 WW Total</b>  | <b>169,696</b> | <b>99,424</b>  | <b>70,272</b>  | <b>59%</b> |                |
| <b>50 Constructn Total</b>   | <b>857,681</b> | <b>278,475</b> | <b>579,206</b> | <b>32%</b> |                |
| <b>60 SW</b>   |                |                |                |            |                |
| <b>182 Ramsey Trnsfr Stn</b>                                       |                |                |                |            |                |
| 60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr.              |                |                |                |            |                |
| Capital Outlay   | 421,128        | 165,033        | 256,095        | 39%        |                |
| 60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Total        | 421,128        | 165,033        | 256,095        | 39%        |                |
| <b>182 Ramsey Trnsfr Stn Total</b>                                 | <b>421,128</b> | <b>165,033</b> | <b>256,095</b> | <b>39%</b> |                |
| <b>183 Prairie Trnsfr Stn</b>                                      |                |                |                |            |                |
| 60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr.         |                |                |                |            |                |
| Capital Outlay   | 100,000        | 81,639         | 18,361         | 82%        |                |
| 60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Total   | 100,000        | 81,639         | 18,361         | 82%        |                |
| <b>183 Prairie Trnsfr Stn Total</b>                                | <b>100,000</b> | <b>81,639</b>  | <b>18,361</b>  | <b>82%</b> |                |
| <b>187 Rural Sys</b>   |                |                |                |            |                |
| 60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion            |                |                |                |            |                |
| Capital Outlay   | 310,885        | 185,910        | 124,975        | 60%        |                |
| 60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Total      | 310,885        | 185,910        | 124,975        | 60%        |                |
| <b>187 Rural Sys Total</b>   | <b>310,885</b> | <b>185,910</b> | <b>124,975</b> | <b>60%</b> |                |
| <b>190 Fighting Creek</b>  |                |                |                |            |                |
| 60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr.        |                |                |                |            |                |
| Capital Outlay   | 268,784        | 43,287         | 225,497        | 16%        |                |
| 60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Total  | 268,784        | 43,287         | 225,497        | 16%        |                |
| 60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.       |                |                |                |            |                |
| Capital Outlay   | 81,364         | 77,689         | 3,675          | 95%        |                |
| 60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total | 81,364         | 77,689         | 3,675          | 95%        |                |

**County Commissioners' Grants & Projects Budget Status**

(See **Note References** on Page 30)

| <b>Grant &amp; Projects by Fund</b>                           | <b>Budget</b>     | <b>Actual</b>    | <b>Bdgt - Actl</b> | <b>% Used</b> | <b>Note Ref</b> |
|---|-------------------|------------------|--------------------|---------------|-----------------|
| 60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion       |                   |                  |                    |               |                 |
| Capital Outlay  | 647,183           | 154,975          | 492,208            | 24%           |                 |
| 60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total | 647,183           | 154,975          | 492,208            | 24%           |                 |
| <b>190 Fighting Creek Total</b>                               | <b>997,331</b>    | <b>275,951</b>   | <b>721,380</b>     | <b>28%</b>    |                 |
| <b>60 SW Total</b>  | <b>1,829,344</b>  | <b>708,533</b>   | <b>1,120,811</b>   | <b>39%</b>    |                 |
| <b>Grand Total</b>  | <b>26,758,427</b> | <b>7,624,503</b> | <b>19,133,924</b>  | <b>28%</b>    |                 |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

Clerk's Department Expenditure Budget Status (Includes Projects)

(See **Note References** on Page 30)

| Department                            | Expense Classification        | Budget           | Actual           | Bdgt-Actual      | % used     | Note Ref |
|---------------------------------------|-------------------------------|------------------|------------------|------------------|------------|----------|
| <b>201-Auditor</b>                    |                               |                  |                  |                  |            |          |
|                                       | Personnel Expenses            | 1,083,047        | 1,043,399        | 39,648           | 96%        |          |
|                                       | Operating Expenses (B Budget) | 44,946           | 35,842           | 9,104            | 80%        |          |
| <b>201-Auditor Total</b>              |                               | <b>1,127,993</b> | <b>1,079,241</b> | <b>48,752</b>    | <b>96%</b> |          |
| <b>205-Elections</b>                  |                               |                  |                  |                  |            |          |
|                                       | Personnel Expenses            | 322,866          | 298,022          | 24,844           | 92%        |          |
|                                       | Operating Expenses (B Budget) | 372,982          | 307,718          | 65,264           | 83%        |          |
| <b>205-Elections Total</b>            |                               | <b>695,848</b>   | <b>605,740</b>   | <b>90,108</b>    | <b>87%</b> |          |
| <b>209-Recorders</b>                  |                               |                  |                  |                  |            |          |
|                                       | Personnel Expenses            | 380,846          | 345,513          | 35,333           | 91%        |          |
|                                       | Operating Expenses (B Budget) | 18,973           | 10,307           | 8,666            | 54%        |          |
|                                       | Capital Outlay                | 54,944           | 606              | 54,338           | 1%         |          |
| <b>209-Recorders Total</b>            |                               | <b>454,763</b>   | <b>356,426</b>   | <b>98,337</b>    | <b>78%</b> |          |
| <b>221-Dist. Crt-Clerks</b>           |                               |                  |                  |                  |            |          |
|                                       | Personnel Expenses            | 2,797,173        | 2,771,044        | 26,129           | 99%        |          |
|                                       | Operating Expenses (B Budget) | 25,727           | 21,041           | 4,686            | 82%        |          |
| <b>221-Dist. Crt-Clerks Total</b>     |                               | <b>2,822,900</b> | <b>2,792,084</b> | <b>30,816</b>    | <b>99%</b> |          |
| <b>246 County asst-KMC IPH</b>        |                               |                  |                  |                  |            |          |
|                                       | Operating Expenses (B Budget) | 600,266          | 385,500          | 214,766          | 64%        |          |
| <b>246 County asst-KMC IPH Total</b>  |                               | <b>600,266</b>   | <b>385,500</b>   | <b>214,766</b>   | <b>64%</b> |          |
| <b>40.002 Indigent Admin</b>          |                               |                  |                  |                  |            |          |
|                                       | Personnel Expenses            | 302,302          | 264,429          | 37,873           | 87%        |          |
|                                       | Operating Expenses (B Budget) | 16,145           | 10,214           | 5,931            | 63%        |          |
| <b>40.002 Indigent Admin Total</b>    |                               | <b>318,447</b>   | <b>274,643</b>   | <b>43,804</b>    | <b>86%</b> |          |
| <b>40.245-Indigent Co. Asst</b>       |                               |                  |                  |                  |            |          |
|                                       | Operating Expenses (B Budget) | 1,268,734        | 581,471          | 687,263          | 46%        |          |
| <b>40.245-Indigent Co. Asst Total</b> |                               | <b>1,268,734</b> | <b>581,471</b>   | <b>687,263</b>   | <b>46%</b> |          |
| <b>Grand Total</b>                    |                               | <b>7,288,951</b> | <b>6,075,105</b> | <b>1,213,846</b> | <b>83%</b> |          |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**Treasurer's Expenditure Budget Status Report**

(See **Note References** on Page 30)

|                                   |                               |                |                |                |            | Note |
|-----------------------------------|-------------------------------|----------------|----------------|----------------|------------|------|
| Department                        | Expense Classification        | Budget         | Actual         | Bdgt-Act'l     | % Used     | Ref  |
| <b>001 Elected Official</b>       |                               |                |                |                |            |      |
|                                   | Personnel Expenses            | 525,337        | 477,340        | 47,997         | 91%        |      |
|                                   | Operating Expenses (B Budget) | 263,699        | 166,796        | 96,903         | 63%        |      |
| <b>001 Elected Official Total</b> |                               | <b>789,036</b> | <b>644,136</b> | <b>144,900</b> | <b>82%</b> |      |
| <b>Grand Total</b>                |                               | <b>789,036</b> | <b>644,136</b> | <b>144,900</b> | <b>82%</b> |      |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

Assessor's Expenditure Budget Status Report

(See **Note References** on Page 30)

| Department                     | Expense Classification        | Budget           | Actual           | Bdgt-Act'l     | % Used      | Note Ref |
|--------------------------------|-------------------------------|------------------|------------------|----------------|-------------|----------|
| <b>001 Elected Offcl</b>       |                               |                  |                  |                |             |          |
|                                | Personnel Expenses            | 695,262          | 679,552          | 15,710         | 98%         |          |
|                                | Operating Expenses (B Budget) | 93,834           | 83,990           | 9,844          | 90%         |          |
|                                | Capital Outlay                | 73,344           | 23,018           | 50,326         | 31%         |          |
| <b>001 Elected Offcl Total</b> |                               | <b>862,440</b>   | <b>786,560</b>   | <b>75,880</b>  | <b>91%</b>  |          |
| <b>413 DMV-CDA</b>             |                               |                  |                  |                |             |          |
|                                | Personnel Expenses            | 989,962          | 958,152          | 31,810         | 97%         |          |
|                                | Operating Expenses (B Budget) | 12,894           | 8,681            | 4,213          | 67%         |          |
| <b>413 DMV-CDA Total</b>       |                               | <b>1,002,856</b> | <b>966,833</b>   | <b>36,023</b>  | <b>96%</b>  |          |
| <b>417 DMV-PF</b>              |                               |                  |                  |                |             |          |
|                                | Operating Expenses (B Budget) | 10,941           | 11,277           | (336)          | 103%        |          |
| <b>417 DMV-PF Total</b>        |                               | <b>10,941</b>    | <b>11,277</b>    | <b>(336)</b>   | <b>103%</b> |          |
| <b>421 Appraisal</b>           |                               |                  |                  |                |             |          |
|                                | Personnel Expenses            | 1,786,434        | 1,709,924        | 76,510         | 96%         |          |
|                                | Operating Expenses (B Budget) | 76,404           | 48,674           | 27,730         | 64%         |          |
| <b>421 Appraisal Total</b>     |                               | <b>1,862,838</b> | <b>1,758,598</b> | <b>104,240</b> | <b>94%</b>  |          |
| <b>425 Land Records</b>        |                               |                  |                  |                |             |          |
|                                | Personnel Expenses            | 534,056          | 528,252          | 5,804          | 99%         |          |
|                                | Operating Expenses (B Budget) | 24,212           | 23,755           | 457            | 98%         |          |
| <b>425 Land Records Total</b>  |                               | <b>558,268</b>   | <b>552,006</b>   | <b>6,262</b>   | <b>99%</b>  |          |
| <b>Grand Total</b>             |                               | <b>4,297,343</b> | <b>4,075,274</b> | <b>222,069</b> | <b>95%</b>  |          |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**Coroner's Expenditure Budget Status Report**

(See **Note References** on Page 30)

|                   |                               |                |                |                   |               | <b>Note</b> |
|-------------------|-------------------------------|----------------|----------------|-------------------|---------------|-------------|
| <b>Department</b> | <b>Expense Classification</b> | <b>Budget</b>  | <b>Actual</b>  | <b>Bdgt-Act'l</b> | <b>% Used</b> | <b>Ref</b>  |
| <b>001</b>        | <b>Coroner</b>                |                |                |                   |               |             |
|                   | Personnel Expenses            | 169,276        | 168,703        | 573               | 100%          |             |
|                   | Operating Expenses (B Budget) | 176,323        | 157,041        | 19,282            | 89%           |             |
|                   | Capital Outlay                | 29,635         | 29,902         | (267)             | 101%          |             |
| <b>001</b>        | <b>Coroner Total</b>          | <b>375,234</b> | <b>355,646</b> | <b>19,588</b>     | <b>95%</b>    |             |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

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

(See **Note References** on Page 30)

| Department                        | Expense Classification        | Budget           | Actual           | Bdgt - Actual    | % Used      | Note Ref   |
|-----------------------------------|-------------------------------|------------------|------------------|------------------|-------------|------------|
| <b>001 Elected Offcl</b>          |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 736,032          | 750,388          | (14,356)         | 102%        |            |
|                                   | Operating Expenses (B Budget) | 221,297          | 237,570          | (16,273)         | 107%        |            |
|                                   | Capital Outlay                | -                | -                | -                |             |            |
| <b>001 Elected Offcl Total</b>    |                               | <b>957,329</b>   | <b>987,958</b>   | <b>(30,629)</b>  | <b>103%</b> | <b>(O)</b> |
| <b>049 Auto Shop</b>              |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 189,405          | 189,256          | 149              | 100%        |            |
|                                   | Operating Expenses (B Budget) | 19,645           | 17,022           | 2,623            | 87%         |            |
| <b>049 Auto Shop Total</b>        |                               | <b>209,050</b>   | <b>206,278</b>   | <b>2,772</b>     | <b>99%</b>  |            |
| <b>120 911</b>                    |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 2,188,378        | 2,057,947        | 130,431          | 94%         |            |
|                                   | Operating Expenses (B Budget) | 90,134           | 91,588           | (1,454)          | 102%        |            |
|                                   | Capital Outlay                | 16,258           | 0                | 16,258           | 0%          |            |
| <b>120 911 Total</b>              |                               | <b>2,294,770</b> | <b>2,149,535</b> | <b>145,235</b>   | <b>94%</b>  |            |
| <b>124 911 - Enhncd Sys</b>       |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 267,651          | 256,535          | 11,116           | 96%         |            |
|                                   | Operating Expenses (B Budget) | 853,188          | 874,263          | (21,075)         | 102%        |            |
|                                   | Capital Outlay                | 489,832          | 524,578          | (34,746)         | 107%        |            |
| <b>124 911 - Enhncd Sys Total</b> |                               | <b>1,610,671</b> | <b>1,655,376</b> | <b>(44,705)</b>  | <b>103%</b> | <b>(P)</b> |
| <b>603 Civil</b>                  |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 464,210          | 554,152          | (89,942)         | 119%        | <b>(Q)</b> |
|                                   | Operating Expenses (B Budget) | 29,480           | 28,212           | 1,268            | 96%         |            |
| <b>603 Civil Total</b>            |                               | <b>493,690</b>   | <b>582,364</b>   | <b>(88,674)</b>  | <b>118%</b> |            |
| <b>604 Animal Cntrl</b>           |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 150,369          | 146,938          | 3,431            | 98%         |            |
|                                   | Operating Expenses (B Budget) | 56,595           | 44,891           | 11,704           | 79%         |            |
|                                   | Capital Outlay                | 77,402           | 84,396           | (6,994)          | 109%        |            |
| <b>604 Animal Cntrl Total</b>     |                               | <b>284,366</b>   | <b>276,225</b>   | <b>8,141</b>     | <b>97%</b>  |            |
| <b>605 Patrol</b>                 |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 6,593,099        | 6,360,961        | 232,138          | 96%         |            |
|                                   | Operating Expenses (B Budget) | 571,048          | 481,185          | 89,863           | 84%         |            |
|                                   | Capital Outlay                | 604,616          | 593,986          | 10,630           | 98%         |            |
| <b>605 Patrol Total</b>           |                               | <b>7,768,763</b> | <b>7,436,132</b> | <b>332,631</b>   | <b>96%</b>  |            |
| <b>620 Detective</b>              |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 1,739,494        | 1,834,039        | (94,545)         | 105%        |            |
|                                   | Operating Expenses (B Budget) | 54,456           | 109,985          | (55,529)         | 202%        |            |
| <b>620 Detective Total</b>        |                               | <b>1,793,950</b> | <b>1,944,024</b> | <b>(150,074)</b> | <b>108%</b> | <b>(R)</b> |
| <b>625 Driver's Lic</b>           |                               |                  |                  |                  |             |            |
|                                   | Personnel Expenses            | 477,504          | 431,842          | 45,662           | 90%         |            |
|                                   | Operating Expenses (B Budget) | 6,201            | 17,811           | (11,610)         | 287%        |            |
| <b>625 Driver's Lic Total</b>     |                               | <b>483,705</b>   | <b>449,652</b>   | <b>34,053</b>    | <b>93%</b>  |            |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

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

(See **Note References** on Page 30)

| Department                         | Expense Classification        | Budget            | Actual            | Bdgt - Actual      | % Used      | Note Ref   |
|------------------------------------|-------------------------------|-------------------|-------------------|--------------------|-------------|------------|
| <b>630 Records</b>                 |                               |                   |                   |                    |             |            |
|                                    | Personnel Expenses            | 486,813           | 459,121           | 27,692             | 94%         |            |
|                                    | Operating Expenses (B Budget) | 9,777             | 11,967            | (2,190)            | 122%        |            |
| <b>630 Records Total</b>           |                               | <b>496,590</b>    | <b>471,087</b>    | <b>25,503</b>      | <b>95%</b>  |            |
| <b>635 SWAT</b>                    |                               |                   |                   |                    |             |            |
|                                    | Operating Expenses (B Budget) | 49,200            | 45,914            | 3,286              | 93%         |            |
| <b>635 SWAT Total</b>              |                               | <b>49,200</b>     | <b>45,914</b>     | <b>3,286</b>       | <b>93%</b>  |            |
| <b>640 Search &amp; Resc</b>       |                               |                   |                   |                    |             |            |
|                                    | Operating Expenses (B Budget) | 35,473            | 60,063            | (24,590)           | 169%        |            |
|                                    | Capital Outlay                | 0                 | 10,000            | (10,000)           |             |            |
| <b>640 Search &amp; Resc Total</b> |                               | <b>35,473</b>     | <b>70,063</b>     | <b>(34,590)</b>    | <b>198%</b> | <b>(S)</b> |
| <b>660 Jail Ops</b>                |                               |                   |                   |                    |             |            |
|                                    | Personnel Expenses            | 8,610,089         | 8,687,620         | (77,531)           | 101%        |            |
|                                    | Operating Expenses (B Budget) | 3,176,486         | 4,280,866         | (1,104,380)        | 135%        |            |
|                                    | Capital Outlay                | 75,633            | 99,836            | (24,203)           | 132%        |            |
| <b>660 Jail Ops Total</b>          |                               | <b>11,862,208</b> | <b>13,068,322</b> | <b>(1,206,114)</b> | <b>110%</b> | <b>(T)</b> |
| <b>685 Rec Safety</b>              |                               |                   |                   |                    |             |            |
|                                    | Personnel Expenses            | 114,570           | 39,822            | 74,748             | 35%         |            |
|                                    | Operating Expenses (B Budget) | 118,437           | 50,273            | 68,164             | 42%         |            |
|                                    | Capital Outlay                | 39,529            | 46,858            | (7,329)            | 119%        |            |
| <b>685 Rec Safety Total</b>        |                               | <b>272,536</b>    | <b>136,953</b>    | <b>135,583</b>     | <b>50%</b>  |            |
| <b>Grand Total</b>                 |                               | <b>28,612,301</b> | <b>29,479,884</b> | <b>(867,583)</b>   | <b>103%</b> |            |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

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

(See **Note References** on Page 30)

| <b>Revenue &amp; Expenses</b>               | <b>Budget</b>    | <b>Actual</b>   | <b>Bdgt - Actual</b> | <b>% Used</b> | <b>Note<br/>Ref</b> |
|---|------------------|-----------------|----------------------|---------------|---------------------|
| <b>158.6.605.3 - Drug Seizure - Sheriff</b> |                  |                 |                      |               |                     |
| <b>Revenue</b>                              |                  |                 |                      |               |                     |
| Fines and Forfeitures                       | 125,000          | 13,171          | (111,829)            | 11%           |                     |
| Investment Gain/(Loss)                      | -                | 2,724           | 2,724                | ***           |                     |
| <b>Revenue Total</b>                        | <b>125,000</b>   | <b>15,894</b>   | <b>(109,106)</b>     | <b>13%</b>    |                     |
| <b>Expenses</b>                             |                  |                 |                      |               |                     |
| Operating Expenses (B Budget)               |                  |                 |                      |               |                     |
| Materials & Supplies                        | (125,000)        | (5,316)         | 119,684              | 4%            |                     |
| Non-Capital Purchases                       | -                | (16,867)        | (16,867)             | 0%            |                     |
| Other Services and Expenses                 | -                | (25,000)        | (25,000)             | ***           |                     |
| Travel and Professional Development         | (125,000)        | (47,183)        | (77,817)             | 38%           |                     |
| Op Expense Total                            | (125,000)        | (52,183)        | 72,817               | ***           |                     |
| Capital Outlay                              | -                | (46,634)        | (46,634)             | ***           |                     |
| <b>Expenses Total</b>                       | <b>(125,000)</b> | <b>(98,817)</b> | <b>26,183</b>        | <b>79%</b>    |                     |
| <b>158.6.605.3 - Drug Seizure Total</b>     | <b>-</b>         | <b>(82,923)</b> | <b>(82,922.60)</b>   |               |                     |

Kootenai County

Sheriff Grants & Projects

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

Sheriff's Grants and Projects Budget Status

(See **Note References** on Page 30)

| Department   | Expense Classification        | Budget         | Actual         | Bdgt-Actual     | % Used      | Note Ref                    |
|--|-------------------------------|----------------|----------------|-----------------|-------------|-----------------------------|
| <b>10.6.124.4.626 - 911 - Enhncd Sys.Grants.911-Hzrd Mit Grant-Generator</b> |                               |                |                |                 |             |                             |
|  | Capital Outlay                | 76,081         | 13,694         | 62,387          | 18%         |                             |
| <b>10.6.124.4.626 - 911 - Enhncd Sys.Grants.911-Hzrd Mit Grant-Gener</b>     |                               |                |                |                 |             |                             |
|  |                               | <b>76,081</b>  | <b>13,694</b>  | <b>62,387</b>   | <b>18%</b>  |                             |
| <b>15.6.605.4.606-Patrol.Grants.SH Hwy Safety</b>                            |                               |                |                |                 |             |                             |
|  | Personnel Expenses            | -              | 25,300         | (25,300)        |             | <b>Pending<br/>Bdgt Adj</b> |
|  | Capital Outlay                | -              | 10,375         | (10,375)        |             |                             |
| <b>15.6.605.4.606-Patrol.Grants.SH Hwy Safety Total</b>                      |                               |                |                |                 |             |                             |
|  |                               | <b>-</b>       | <b>35,675</b>  | <b>(35,675)</b> |             |                             |
| <b>15.6.605.4.611-Patrol.Grants.Byrne Equip DJ Grants</b>                    |                               |                |                |                 |             |                             |
|  | Operating Expenses (B Budget) | 44,102         | 3,708          | 40,394          | 8%          |                             |
| <b>15.6.605.4.611-Patrol.Grants.Byrne Equip DJ Grants Total</b>              |                               |                |                |                 |             |                             |
|  |                               | <b>44,102</b>  | <b>3,708</b>   | <b>40,394</b>   | <b>8%</b>   |                             |
| <b>15.6.605.4.612 - Patrol.Grants.ID Stay Alive @ 25</b>                     |                               |                |                |                 |             |                             |
|  | Personnel Expenses            | 6,000          | 4,500          | 1,500           | 75%         |                             |
| <b>15.6.605.4.612 - Patrol.Grants.ID Stay Alive @ 25 Total</b>               |                               |                |                |                 |             |                             |
|  |                               | <b>6,000</b>   | <b>4,500</b>   | <b>1,500</b>    | <b>75%</b>  |                             |
| <b>15.6.605.4.616-Patrol.Grants.COPS Hiring Prog 2012</b>                    |                               |                |                |                 |             |                             |
|  | Personnel Expenses            | 50,614         | -              | 50,614          | 0%          |                             |
| <b>15.6.605.4.616-Patrol.Grants.COPS Hiring Prog 2012 Total</b>              |                               |                |                |                 |             |                             |
|  |                               | <b>50,614</b>  | <b>-</b>       | <b>50,614</b>   | <b>0%</b>   |                             |
| <b>15.6.605.5.621-Patrol.Proj.Invasive Species Patrol</b>                    |                               |                |                |                 |             |                             |
|  | Personnel Expenses            | 215,140        | 86,231         | 128,909         | 40%         |                             |
|  | Operating Expenses (B Budget) | 13,000         | 10,266         | 2,734           | 79%         |                             |
| <b>15.6.605.5.621-Patrol.Proj.Invasive Species Patrol Total</b>              |                               |                |                |                 |             |                             |
|  |                               | <b>228,140</b> | <b>96,496</b>  | <b>131,644</b>  | <b>42%</b>  |                             |
| <b>15.6.640.5.559 - Sheriff.S&amp;R.Proj.Project Life Saver</b>              |                               |                |                |                 |             |                             |
|  | Operating Expenses (B Budget) | -              | 1,495          | (1,495)         |             | <b>Pending<br/>Bdgt Adj</b> |
| <b>15.6.640.5.559 - Sheriff.S&amp;R.Proj.Project Life Saver Total</b>        |                               |                |                |                 |             |                             |
|  |                               | <b>-</b>       | <b>1,495</b>   | <b>(1,495)</b>  |             |                             |
| <b>37.6.685.4.681-WW.SH.Grants.SMD Boater Safety</b>                         |                               |                |                |                 |             |                             |
|  | Personnel Expenses            | 88,100         | 39,821         | 48,279          | 45%         | <b>(U)</b>                  |
|  | Operating Expenses (B Budget) | -              | 69,005         | (69,005)        |             |                             |
| <b>37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total</b>                   |                               |                |                |                 |             |                             |
|  |                               | <b>88,100</b>  | <b>108,826</b> | <b>(20,726)</b> | <b>124%</b> |                             |
| <b>37.6.685.4.683-Vessel.Rec Safety.SMD-IDPR Vehicle Grant</b>               |                               |                |                |                 |             |                             |
|  | Capital Outlay                | -              | (628)          | 628             |             |                             |
| <b>37.6.685.4.683-Vessel.Rec Safety.SMD-IDPR Vehicle Grant Total</b>         |                               |                |                |                 |             |                             |
|  |                               | <b>-</b>       | <b>(628)</b>   | <b>628</b>      |             |                             |
| <b>Grand Total</b>   |                               | <b>493,037</b> | <b>263,766</b> | <b>229,271</b>  | <b>53%</b>  |                             |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

Prosecuting Attorney's Expenditure Budget Status Report

(See **Note References** on Page 30)

|  |                               | Budget           | Actual           | Bdgt-Actual      | % Used      | Note<br>Ref |
|--|-------------------------------|------------------|------------------|------------------|-------------|-------------|
| <b>Department</b>  | <b>Expense Classification</b> |                  |                  |                  |             |             |
| <b>10.7.050.0 - PA.Civil Division.Administration</b>                               |                               |                  |                  |                  |             |             |
|  | Personnel Expenses            | 607,305          | 615,061          | (7,756)          | 101%        |             |
|  | Operating Expenses (B Budget) | 29,189           | 24,685           | 4,504            | 85%         |             |
| <b>10.7.050.0 - PA.Civil Division.Administration Total</b>                         |                               | <b>636,494</b>   | <b>639,746</b>   | <b>(3,252)</b>   | <b>101%</b> |             |
| <b>10.7.051.0 - GF.Pros Atty.HR.Indir Admin</b>                                    |                               |                  |                  |                  |             |             |
|  | Personnel Expenses            | 55,192           | 57,031           | (1,839)          | 103%        |             |
|  | Operating Expenses (B Budget) | 8,814            | 8,816            | (2)              | 100%        |             |
| <b>10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total</b>                              |                               | <b>64,006</b>    | <b>65,847</b>    | <b>(1,841)</b>   | <b>103%</b> |             |
| <b>10.7.051.0.58 - GF.Pros Atty.HR.Indir Admin.HR SH Recruiting Project FY17__</b> |                               |                  |                  |                  |             |             |
|  | Operating Expenses (B Budget) | 0                | 841              | (841)            |             |             |
| <b>10.7.051.0.58 - GF.Pros Atty.HR.Indir Admin.HR SH Recru</b>                     |                               | <b>0</b>         | <b>841</b>       | <b>(841)</b>     |             |             |
| <b>10.7.137.3 - PA.Juvenile Diversion Ops</b>                                      |                               |                  |                  |                  |             |             |
|  | Personnel Expenses            | 260,500          | 239,782          | 20,718           | 92%         |             |
|  | Operating Expenses (B Budget) | 8,789            | 4,669            | 4,120            | 53%         |             |
| <b>10.7.137.3 - PA.Juvenile Diversion Ops Total</b>                                |                               | <b>269,289</b>   | <b>244,451</b>   | <b>24,838</b>    | <b>91%</b>  |             |
| <b>15.7.001.3 - Justice Fund.PA.Operations</b>                                     |                               |                  |                  |                  |             |             |
|  | Personnel Expenses            | 2,520,619        | 2,628,314        | (107,695)        | 104%        |             |
|  | Operating Expenses (B Budget) | 126,043          | 459,893          | (333,850)        | 365%        |             |
| <b>15.7.001.3 - Justice Fund.PA.Operations Total</b>                               |                               | <b>2,646,662</b> | <b>3,088,206</b> | <b>(441,544)</b> | <b>117%</b> | <b>(v)</b>  |
| <b>Total Admin &amp; Operation</b>   |                               | <b>3,616,451</b> | <b>4,039,091</b> | <b>(422,640)</b> | <b>112%</b> |             |

Prosecutor Grants

|   |                               | Budget        | Actual        | Bdgt-Act'l   | % Used     | Note<br>Ref |
|---|-------------------------------|---------------|---------------|--------------|------------|-------------|
| <b>Dep't</b>  | <b>Expense Classification</b> |               |               |              |            |             |
| <b>10.7.137.4.137-GF.PA.Juv Div.Substance Abuse Grant</b>     |                               |               |               |              |            |             |
|   | Operating Expenses (B Budget) | 14,916        | 10,253        | 4,663        | 69%        |             |
| <b>10.7.137.4.137-GF.PA.Juv Div.Substance Abuse Grant Tot</b> |                               | <b>14,916</b> | <b>10,253</b> | <b>4,663</b> | <b>69%</b> |             |
| <b>Total Admin &amp; Operation</b>                            |                               | <b>14,916</b> | <b>10,253</b> | <b>4,663</b> | <b>69%</b> |             |

Kootenai County

UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017

District Court Expenditure Budget Status Report

(See **Note References** on Page 30)

| Department                                   | Budget           | Actual           | Bdgt-Actual     | % Used      | Note Ref   |
|--|------------------|------------------|-----------------|-------------|------------|
| <b>001 DC-Elected Offcl</b>                  |                  |                  |                 |             |            |
| Personnel Expenses                           | 1,818,938        | 1,755,466        | 63,472          | 97%         |            |
| Operating Expenses (B Budget)                | 499,968          | 575,068          | (75,100)        | 115%        |            |
| Capital Outlay                               | 20,500           | 26,733           | (6,233)         | 130%        |            |
| <b>Total</b>                                 | <b>2,339,406</b> | <b>2,357,267</b> | <b>(17,861)</b> | <b>101%</b> | <b>(W)</b> |
| <b>252 Drug Court</b>                        |                  |                  |                 |             |            |
| Operating Expenses (B Budget)                | 30,490           | 32,013           | (1,523)         | 105%        |            |
| <b>252 Drug Court Total</b>                  | <b>30,490</b>    | <b>32,013</b>    | <b>(1,523)</b>  | <b>105%</b> |            |
| <b>253 D.U.I. Court</b>                      |                  |                  |                 |             |            |
| Personnel Expenses                           | -                | 2,211            | (2,211)         |             |            |
| Operating Expenses (B Budget)                | 34,941           | 34,618           | 324             | 99%         |            |
| <b>253 D.U.I. Court Total</b>                | <b>34,941</b>    | <b>36,828</b>    | <b>(1,887)</b>  | <b>105%</b> |            |
| <b>254 Mental Health Court</b>               |                  |                  |                 |             |            |
| Personnel Expenses                           | 66,019           | 66,053           | (34)            | 100%        |            |
| Operating Expenses (B Budget)                | 23,710           | 43,147           | (19,437)        | 182%        |            |
| <b>254 Mental Health Court Total</b>         | <b>89,729</b>    | <b>109,200</b>   | <b>(19,471)</b> | <b>122%</b> | <b>(X)</b> |
| <b>001 DC-Elected Offcl Total</b>            | <b>2,494,566</b> | <b>2,535,308</b> | <b>(40,742)</b> | <b>102%</b> |            |
| <b>Fund 455 Court Interlock Device</b>       |                  |                  |                 |             |            |
| Operating Expenses (B Budget)                | 15,000           | 5,004            | 9,996           | 33%         |            |
| <b>Total</b>                                 | <b>15,000</b>    | <b>5,004</b>     | <b>9,996</b>    | <b>33%</b>  |            |
| <b>Fund 455 Court Interlock Device Total</b> | <b>15,000</b>    | <b>5,004</b>     | <b>9,996</b>    | <b>33%</b>  |            |
| <b>Grand Total</b>                           | <b>2,509,566</b> | <b>2,540,312</b> | <b>(30,746)</b> | <b>101%</b> |            |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**County-wide Property Tax Revenue by Fund**

| Fund                        | Tax Revenue       |                   | Budget-Actual  |             |
|-----------------------------|-------------------|-------------------|----------------|-------------|
|                             | Budget            | Actual            | Difference     | % Received  |
| 10 General Fund             | 11,218,861        | 11,119,399        | (99,462)       | 99%         |
| 13 Liability Insurance      | 715,996           | 723,981           | 7,985          | 101%        |
| 15 Justice Fund             | 26,474,598        | 26,776,273        | 301,675        | 101%        |
| 30 Airport                  | 244,143           | 248,866           | 4,723          | 102%        |
| 31 County Fair              | 100,000           | 101,772           | 1,772          | 102%        |
| 32 Noxious Weed Cntrl       | 294,463           | 298,230           | 3,767          | 101%        |
| 33 Health District          | 734,856           | 743,802           | 8,946          | 101%        |
| 34 Historical Society       | 15,000            | 15,180            | 180            | 101%        |
| 35 Parks                    | 278,456           | 281,488           | 3,032          | 101%        |
| 40 Indigent                 | 363,422           | 388,663           | 25,241         | 107%        |
| 45 District Court           | 1,389,952         | 1,405,067         | 15,115         | 101%        |
| 46 Revaluation              | 2,314,166         | 2,342,032         | 27,866         | 101%        |
| 47 Emergency Medical System | 2,384,863         | 2,395,552         | 10,689         | 100%        |
| 49 Aquifer Protection       | 469,518           | 479,101           | 9,583          | 102%        |
| <b>Grand Total</b>          | <b>46,998,294</b> | <b>47,319,408</b> | <b>321,114</b> | <b>101%</b> |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**Property Tax Revenue For Tax Years through 2016, and Late and Interest Charges**

| <b>Fund</b>                          | <b>Prop Tx Account</b>            | <b>Budget</b>     | <b>Actual</b>     | <b>Difference</b> | <b>% Received</b> |
|--------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 10 Gen Fund                          | Property Taxes, 2013 & Prior      | -                 | 24,090            | 24,090            |                   |
|                                      | Property Taxes, 2014              | -                 | 57,600            | 57,600            |                   |
|                                      | Property Taxes, 2015              | -                 | 107,609           | 107,609           |                   |
|                                      | Property Taxes, 2016              | 10,918,861        | 10,773,995        | (144,866)         | 99%               |
|                                      | Spec'l Assmnt Taxes, 2013 & Prior | -                 | 4,916             | 4,916             |                   |
|                                      | Spec'l Assmnt Taxes, 2014         | -                 | 794               | 794               |                   |
|                                      | Spec'l Assmnt Taxes, 2015         | -                 | 10,593            | 10,593            |                   |
|                                      | Spec'l Assmnt Taxes, 2016         | -                 | 67,852            | 67,852            |                   |
|                                      | Late Prop Tx Chrg & Int.          | 300,000           | 71,949            | (228,051)         |                   |
| <b>10 General Fund Total</b>         |                                   | <b>11,218,861</b> | <b>11,119,399</b> | <b>(99,462)</b>   | <b>99%</b>        |
| 13 Liab Ins                          | Property Taxes, 2013 & Prior      | -                 | 1,502             | 1,502             |                   |
|                                      | Property Taxes, 2014              | -                 | 3,370             | 3,370             |                   |
|                                      | Property Taxes, 2015              | -                 | 8,129             | 8,129             |                   |
|                                      | Property Taxes, 2016              | 715,996           | 706,501           | (9,495)           | 99%               |
|                                      | Late Prop Tx Chrg & Int.          | -                 | 4,480             | 4,480             |                   |
| <b>13 Liability Insurance Total</b>  |                                   | <b>715,996</b>    | <b>723,981</b>    | <b>7,985</b>      | <b>101%</b>       |
| 15 JF                                | Property Taxes, 2013 & Prior      | -                 | 49,101            | 49,101            |                   |
|                                      | Property Taxes, 2014              | -                 | 136,316           | 136,316           |                   |
|                                      | Property Taxes, 2015              | -                 | 301,274           | 301,274           |                   |
|                                      | Property Taxes, 2016              | 26,474,598        | 26,123,328        | (351,270)         | 99%               |
|                                      | Late Prop Tx Chrg & Int.          | -                 | 166,254           | 166,254           |                   |
| <b>15 Justice Fund Total</b>         |                                   | <b>26,474,598</b> | <b>26,776,273</b> | <b>301,675</b>    | <b>101%</b>       |
| 30 Airport                           | Property Taxes, 2013 & Prior      | -                 | 443               | 443               |                   |
|                                      | Property Taxes, 2014              | -                 | 2,091             | 2,091             |                   |
|                                      | Property Taxes, 2015              | -                 | 3,493             | 3,493             |                   |
|                                      | Property Taxes, 2016              | 244,143           | 240,910           | (3,233)           | 99%               |
|                                      | Late Prop Tx Chrg & Int.          | -                 | 1,929             | 1,929             |                   |
| <b>30 Airport Total</b>              |                                   | <b>244,143</b>    | <b>248,866</b>    | <b>4,723</b>      | <b>102%</b>       |
| 31 CO Fair                           | Property Taxes, 2013 & Prior      | -                 | 162               | 162               |                   |
|                                      | Property Taxes, 2014              | -                 | 424               | 424               |                   |
|                                      | Property Taxes, 2015              | -                 | 1,795             | 1,795             |                   |
|                                      | Property Taxes, 2016              | 100,000           | 98,686            | (1,314)           | 99%               |
|                                      | Late Prop Tx Chrg & Int.          | -                 | 705               | 705               |                   |
| <b>31 County Fair Total</b>          |                                   | <b>100,000</b>    | <b>101,772</b>    | <b>1,772</b>      | <b>102%</b>       |
| 32 NWC                               | Property Taxes, 2013 & Prior      | -                 | 520               | 520               |                   |
|                                      | Property Taxes, 2014              | -                 | 1,763             | 1,763             |                   |
|                                      | Property Taxes, 2015              | -                 | 3,446             | 3,446             |                   |
|                                      | Property Taxes, 2016              | 294,463           | 290,561           | (3,902)           | 99%               |
|                                      | Late Prop Tx Chrg & Int.          | -                 | 1,939             | 1,939             |                   |
| <b>32 Noxious Weed Control Total</b> |                                   | <b>294,463</b>    | <b>298,230</b>    | <b>3,767</b>      | <b>101%</b>       |
| 33 Health Dist                       | Property Taxes, 2013 & Prior      | -                 | 1,500             | 1,500             |                   |
|                                      | Property Taxes, 2014              | -                 | 3,888             | 3,888             |                   |
|                                      | Property Taxes, 2015              | -                 | 8,565             | 8,565             |                   |
|                                      | Property Taxes, 2016              | 734,856           | 725,101           | (9,755)           | 99%               |
|                                      | Late Prop Tx Chrg & Int.          | -                 | 4,748             | 4,748             |                   |
| <b>33 Health District Total</b>      |                                   | <b>734,856</b>    | <b>743,802</b>    | <b>8,946</b>      | <b>101%</b>       |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**Property Tax Revenue For Tax Years through 2016, and Late and Interest Charges**

| <b>Fund</b>                        | <b>Prop Tx Account</b>            | <b>Budget</b>     | <b>Actual</b>     | <b>Difference</b> | <b>% Received</b> |
|------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 34 Hist Society                    | Property Taxes, 2013 & Prior      | -                 | 26                | 26                |                   |
|                                    | Property Taxes, 2014              | -                 | 84                | 84                |                   |
|                                    | Property Taxes, 2015              | -                 | 179               | 179               |                   |
|                                    | Property Taxes, 2016              | 15,000            | 14,790            | (210)             | 99%               |
|                                    | Late Prop Tx Chrg & Int.          | -                 | 101               | 101               |                   |
| <b>34 Historical Society Total</b> |                                   | <b>15,000</b>     | <b>15,180</b>     | <b>180</b>        | <b>101%</b>       |
| 35 Parks                           | Property Taxes, 2013 & Prior      | -                 | 409               | 409               |                   |
|                                    | Property Taxes, 2014              | -                 | 1,300             | 1,300             |                   |
|                                    | Property Taxes, 2015              | -                 | 3,323             | 3,323             |                   |
|                                    | Property Taxes, 2016              | 278,456           | 274,756           | (3,700)           | 99%               |
|                                    | Late Prop Tx Chrg & Int.          | -                 | 1,700             | 1,700             |                   |
| <b>35 Parks Total</b>              |                                   | <b>278,456</b>    | <b>281,488</b>    | <b>3,032</b>      | <b>101%</b>       |
| 40 Indigent                        | Property Taxes, 2013 & Prior      | -                 | 4,596             | 4,596             |                   |
|                                    | Property Taxes, 2014              | -                 | 4,228             | 4,228             |                   |
|                                    | Property Taxes, 2015              | -                 | 14,852            | 14,852            |                   |
|                                    | Property Taxes, 2016              | 363,422           | 358,603           | (4,819)           | 99%               |
|                                    | Late Prop Tx Chrg & Int.          | -                 | 6,383             | 6,383             |                   |
| <b>40 Indigent Total</b>           |                                   | <b>363,422</b>    | <b>388,663</b>    | <b>25,241</b>     | <b>107%</b>       |
| 45 Dist Crt                        | Property Taxes, 2013 & Prior      | -                 | 1,789             | 1,789             |                   |
|                                    | Property Taxes, 2014              | -                 | 6,253             | 6,253             |                   |
|                                    | Property Taxes, 2015              | -                 | 17,174            | 17,174            |                   |
|                                    | Property Taxes, 2016              | 1,389,952         | 1,371,511         | (18,441)          | 99%               |
|                                    | Late Prop Tx Chrg & Int.          | -                 | 8,341             | 8,341             |                   |
| <b>45 District Court Total</b>     |                                   | <b>1,389,952</b>  | <b>1,405,067</b>  | <b>15,115</b>     | <b>101%</b>       |
| 46 Reval                           | Property Taxes, 2013 & Prior      | -                 | 3,553             | 3,553             |                   |
|                                    | Property Taxes, 2014              | -                 | 12,539            | 12,539            |                   |
|                                    | Property Taxes, 2015              | -                 | 27,778            | 27,778            |                   |
|                                    | Property Taxes, 2016              | 2,314,166         | 2,283,466         | (30,700)          | 99%               |
|                                    | Late Prop Tx Chrg & Int.          | -                 | 14,696            | 14,696            |                   |
| <b>46 Revaluation Total</b>        |                                   | <b>2,314,166</b>  | <b>2,342,032</b>  | <b>27,866</b>     | <b>101%</b>       |
| 47 EMS                             | Property Taxes, 2013 & Prior      | -                 | 4,547             | 4,547             |                   |
|                                    | Property Taxes, 2014              | -                 | 12,051            | 12,051            |                   |
|                                    | Property Taxes, 2015              | -                 | 26,891            | 26,891            |                   |
|                                    | Property Taxes, 2016              | 2,384,863         | 2,337,173         | (47,690)          | 98%               |
|                                    | Late Prop Tx Chrg & Int.          | -                 | 14,890            | 14,890            |                   |
| <b>47 EMS Total</b>                |                                   | <b>2,384,863</b>  | <b>2,395,552</b>  | <b>10,689</b>     | <b>100%</b>       |
| 49 Aquifer Prot                    | Spec'l Assmnt Taxes, 2013 & Prior | -                 | 3,623             | 3,623             |                   |
|                                    | Special Assessment Taxes, 2014    | -                 | 4,331             | 4,331             |                   |
|                                    | Special Assessment Taxes, 2015    | -                 | 8,409             | 8,409             |                   |
|                                    | Special Assessment Taxes, 2016    | 469,518           | 460,927           | (8,591)           | 98%               |
|                                    | Late Prop Tx Chrg & Int.          | -                 | 1,812             | 1,812             |                   |
| <b>49 Aquifer Protection Total</b> |                                   | <b>469,518</b>    | <b>479,101</b>    | <b>9,583</b>      | <b>102%</b>       |
| <b>Grand Total</b>                 |                                   | <b>46,998,294</b> | <b>47,319,408</b> | <b>321,114</b>    | <b>101%</b>       |

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**Other Non-Property Tax Revenue by Fund**

| Fund                     | Non Property Tax Revenue |                   |                    |            |
|--------------------------|--------------------------|-------------------|--------------------|------------|
|                          | Budget                   | Actual Amount     | Difference         | % Received |
| 10 General Fund          | 11,712,654               | 12,395,279        | 682,625            | 106%       |
| 11 Replacement Resv      | -                        | 88,575            | 88,575             | ***        |
| 13 Liability Insurance   | -                        | 42,616            | 42,616             | ***        |
| 14 Health Insurance      | 8,900,029                | 8,617,580         | (282,449)          | 97%        |
| 15 Justice Fund          | 8,120,514                | 7,636,279         | (484,235)          | 94%        |
| 154 Jail Commissary      | 36,741                   | 52,415            | 15,674             | 143%       |
| 155 Sheriff Donation     | 35,621                   | 143,849           | 108,228            | 404%       |
| 158 KCSO Drug Seizure    | 125,000                  | 15,894            | (109,106)          | 13%        |
| 18 Centennial Trail      | 17,000                   | 15,000            | (2,000)            | 88%        |
| 19 Tourism Promotion     | 2,000                    | 571               | (1,429)            | 29%        |
| 20 Public Transport      | 6,620,011                | 1,685,170         | (4,934,841)        | 25%        |
| 30 Airport               | 571,363                  | 734,202           | 162,839            | 129%       |
| 301 Airport Sewer Fund   | 37,000                   | 51,993            | 14,993             | 141%       |
| 31 County Fair           | 811,771                  | 22,373            | (789,398)          | 3%         |
| 32 Noxious Weed          | 52,289                   | 55,218            | 2,929              | 106%       |
| 34 Hist Society          | 9,624                    | -                 | (9,624)            | 0%         |
| 35 Parks                 | 173,250                  | 176,815           | 3,565              | 102%       |
| 36 Snowmobile            | 70,922                   | 78,463            | 7,541              | 111%       |
| 37 County Vessel         | 586,483                  | 650,813           | 64,330             | 111%       |
| 38 Public Access         | 6,000                    | 6,517             | 517                | 109%       |
| 40 Indigent fund         | 505,000                  | 542,737           | 37,737             | 107%       |
| 45 District Court        | 992,430                  | 1,133,650         | 141,220            | 114%       |
| 455 Court Interlock      | 15,000                   | 14,090            | (910)              | 94%        |
| 47 Emergency Medical Svc | 123,832                  | 125,418           | 1,586              | 101%       |
| 49 Aquifer Prot          | 100,000                  | 100,000           | -                  | 100%       |
| 50 Construction Fund     | 852,506                  | 221,577           | (630,929)          | 26%        |
| 60 Solid Waste           | 11,875,600               | 12,789,498        | 913,898            | 108%       |
| <b>Grand Total</b>       | <b>52,352,640</b>        | <b>47,396,592</b> | <b>(4,956,048)</b> | <b>91%</b> |

**KOOTENAI COUNTY**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**Summary Cash Listing**

**From October 1, 2016 to September 30, 2017**

| <u>Fund</u> | <u>Description</u>           | <u>Beginning Balance</u> | <u>Total Debits</u> | <u>Total Credits</u> | <u>Ending Balance</u> |
|-------------|------------------------------|--------------------------|---------------------|----------------------|-----------------------|
| 10          | General Fund                 | 13,097,069               | 49,654,282          | 48,236,549           | 14,514,803            |
| 11          | Replacement Rsrv/Acquistion  | 24,719,501               | 2,060,545           | 3,297,433            | 23,482,613            |
| 12          | Unemployment Insurance Fund  | 1,835,705                | 43,869,568          | 44,726,631           | 978,642               |
| 13          | Liability Insurance Fund     | 89,794                   | 840,334             | 794,391              | 135,737               |
| 14          | Health Insurance Fund        | 1,977,262                | 8,618,873           | 7,951,211            | 2,644,923             |
| 15          | Justice Fund                 | 5,594,939                | 41,292,457          | 42,062,315           | 4,825,082             |
| 154         | Jail Commissary              | 153,104                  | 57,839              | 62,191               | 148,752               |
| 155         | Sheriff Donation             | 92,391                   | 57,001              | 60,978               | 88,413                |
| 158         | Drug Seizure - KCSO Patrol   | 296,405                  | 19,538              | 102,422              | 213,521               |
| 18          | Centennial Trail Fund        | 111,340                  | 23,641              | -                    | 134,981               |
| 19          | Tourism Promotion Fund       | 978                      | 956                 | 956                  | 978                   |
| 20          | Public Transportation Fund   | 269,724                  | 1,241,459           | 1,308,222            | 202,961               |
| 30          | Airport                      | 1,009,952                | 1,227,473           | 1,650,014            | 587,410               |
| 301         | Airport Sewer                | 60,614                   | 51,859              | 51,831               | 60,642                |
| 31          | County Fair Fund             | 6,278                    | 124,148             | 57,604               | 72,822                |
| 32          | Noxious Weed Fund            | 30,027                   | 382,784             | 368,625              | 44,186                |
| 33          | Health District Fund         | 133,444                  | 788,815             | 779,852              | 142,406               |
| 34          | Historical Society           | 333                      | 15,181              | 11,250               | 4,264                 |
| 35          | Parks and Recreation Fund    | 199,092                  | 534,806             | 523,717              | 210,180               |
| 36          | Snowmobile Fund              | 193,238                  | 78,925              | 64,157               | 208,007               |
| 37          | County Vessel Fund           | 76,773                   | 817,073             | 545,159              | 348,686               |
| 38          | Public Access Fund           | 57,179                   | 13,385              | 6,868                | 63,696                |
| 40          | Indigent Fund                | 3,291,713                | 1,209,366           | 1,120,934            | 3,380,145             |
| 45          | District Court Fund          | 244,490                  | 2,714,113           | 2,655,309            | 303,294               |
| 455         | Court Interlock Fund         | 115,087                  | 14,090              | 5,143                | 124,034               |
| 46          | Revaluation                  | 478,222                  | 2,451,954           | 2,316,506            | 613,670               |
| 47          | Emergency Management Fund    | 15,452                   | 2,558,476           | 2,557,179            | 16,749                |
| 49          | Aquifer Protection Dstr Fund | 507,538                  | 617,686             | 456,515              | 668,710               |
| 50          | Construction Fund            | 0                        | 401,901             | 487,954              | (86,053) (*)          |
| 60          | Solid Waste Fund             | 19,481,040               | 17,025,668          | 11,681,374           | 24,825,334            |
| 862         | Sheriff Evidence Trust       | 13,765                   | 14,530              | 13,765               | 14,530                |
| 880         | PA Civil Forfeiture Trust    | 63,384                   | 32,719              | 45,881               | 50,222                |

**(\*) Cash balance deficits are due to pending reimbursements from Granting Agencies.**

**Kootenai County**  
**Beginning Fiscal Year 2017**  
**Summary of Fund Balances**

| Fund #                          | Fund Title                       | Total Adjusted FY 2016 | Limitations & Planned Uses |                        |                               |                                       | Sub-Total         | FY 17 Unassigned Fund Balance |
|---------------------------------|----------------------------------|------------------------|----------------------------|------------------------|-------------------------------|---------------------------------------|-------------------|-------------------------------|
|                                 |                                  |                        | Restricted(**)             | Assigned Other Uses(*) | FY17 Committed for Operations | FY17 Committed Cap Project Carryovers |                   |                               |
| 10                              | General Fund                     | 12,794,681             | 2,765,022                  | 2,188,517              | 797,875                       | 364,549                               | 6,115,963         | 6,678,718                     |
| 11                              | Replacement Reserve/Acquisition  | 26,651,361             | 533,507                    | 11,810,000             | 14,224,000                    | 83,854                                | 26,651,361        | -                             |
| 12                              | PR Payable                       | -                      | -                          | -                      | -                             | -                                     | -                 | -                             |
| 13                              | Liability Insurance Fund         | 454,670                | 454,670                    | -                      | -                             | -                                     | 454,670           | -                             |
| 14                              | Health Insurance Fund            | 1,256,516              | 1,256,516                  | -                      | -                             | -                                     | 1,256,516         | -                             |
| 15                              | Justice Fund                     | 5,985,645              | 536,886                    | 1,450,000              | 356,122                       | 9,227                                 | 2,352,235         | 3,633,410                     |
| 154                             | Jail Commissary                  | 152,540                | 152,540                    | -                      | -                             | -                                     | 152,540           | -                             |
| 155                             | Sheriff Donation                 | -                      | -                          | -                      | -                             | -                                     | -                 | -                             |
| 158                             | Sheriff Drug Seizure             | 296,443                | 296,443                    | -                      | -                             | -                                     | 296,443           | -                             |
| 18                              | Centennial Trail                 | 111,481                | 66,981                     | -                      | 44,500                        | -                                     | 111,481           | -                             |
| 19                              | Tourism Promotion Fund           | 1,164                  | 1,164                      | -                      | -                             | -                                     | 1,164             | -                             |
| 20                              | Public Transportation Fund       | -                      | -                          | -                      | -                             | -                                     | -                 | -                             |
| 30                              | Airport Fund                     | 489,341                | 489,341                    | -                      | -                             | -                                     | 489,341           | -                             |
| 301                             | Airport Sewer Fund               | 25,457                 | 25,457                     | -                      | -                             | -                                     | 25,457            | -                             |
| 31                              | County Fair Fund                 | 6,696                  | 6,696                      | -                      | -                             | -                                     | 6,696             | -                             |
| 32                              | Noxious Weeds                    | 25,341                 | 25,341                     | -                      | -                             | -                                     | 25,341            | -                             |
| 33                              | Health District Fund             | 135,760                | 135,760                    | -                      | -                             | -                                     | 135,760           | -                             |
| 34                              | Historical Society Fund          | 381                    | 381                        | -                      | -                             | -                                     | 381               | -                             |
| 35                              | Parks & Recreation Fund          | 181,222                | 166,372                    | -                      | -                             | 14,850                                | 181,222           | -                             |
| 36                              | Snowmobile Fund                  | 193,209                | 193,209                    | -                      | -                             | -                                     | 193,209           | -                             |
| 37                              | County Vessel Fund               | 201,524                | 201,524                    | -                      | -                             | -                                     | 201,524           | -                             |
| 38                              | Public Access Contribution Fund  | 57,184                 | 57,184                     | -                      | -                             | -                                     | 57,184            | -                             |
| 40                              | Indigent Fund                    | 3,199,472              | 2,499,472                  | -                      | 700,000                       | -                                     | 3,199,472         | -                             |
| 45                              | District Court Fund              | 244,060                | 244,060                    | -                      | -                             | -                                     | 244,060           | -                             |
| 455                             | Court Interlock Fund             | 114,675                | 114,675                    | -                      | -                             | -                                     | 114,675           | -                             |
| 46                              | Revaluation Fund                 | 478,168                | 478,168                    | -                      | -                             | -                                     | 478,168           | -                             |
| 47                              | Emergency Medical Services Fund  | 34,639                 | 34,639                     | -                      | -                             | -                                     | 34,639            | -                             |
| 49                              | Aquifer Protection District Fund | 415,703                | 415,703                    | -                      | -                             | -                                     | 415,703           | -                             |
| 50                              | General Construction Fund        | -                      | -                          | -                      | -                             | -                                     | -                 | -                             |
| 60                              | Solid Waste Disposal Fund        | 48,714,086             | 45,758,994                 | 500,000                | 1,610,748                     | 844,344                               | 48,714,086        | -                             |
| <b>Totals</b>                   |                                  | <b>102,221,419</b>     | <b>56,910,706</b>          | <b>15,948,517</b>      | <b>17,733,245</b>             | <b>1,316,824</b>                      | <b>91,909,292</b> | <b>10,312,128</b>             |
| Net Balance without Solid Waste |                                  | 53,507,333             | 11,151,711                 | 15,448,517             | 16,122,497                    | 472,480                               | 43,195,205        | 10,312,128                    |

(\*)Assigned Other Uses reflect assignments directed by the BOCC's current unassigned fund balance resolution (Res 2017-50); Column Header revised to mirror description in updated Fund Balance Policy (Res 2017-35).

(\*\*)Column Header revised to mirror description in updated Fund Balance Policy (Res 2017-35).

**Kootenai County**

**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

**Fund Balance - Current**

| <u>Fund</u>                   | <u>Beginning</u>    | <u>Year-to-Date Actual</u> |                     |                   | <u>Current</u>      |
|-------------------------------|---------------------|----------------------------|---------------------|-------------------|---------------------|
|                               | <u>Fund Balance</u> | <u>Revenue</u>             | <u>Expenses</u>     | <u>YTD Change</u> | <u>Fund Balance</u> |
|                               | <u>FY 2017</u>      |                            |                     |                   |                     |
| 10 General Fund               | 12,794,681          | 22,972,696                 | (21,328,485)        | 1,644,211         | 14,438,892          |
| 11 Replacement Resv/Acq       | 26,651,361          | 88,575                     | (3,730,926)         | (3,642,352)       | 23,009,009          |
| 13 Liability Insurance        | 454,670             | 837,682                    | (793,903)           | 43,778            | 498,448             |
| 14 Health Insurance           | 1,256,516           | 8,622,387                  | (7,950,013)         | 672,374           | 1,928,890           |
| 15 Justice Fund               | 5,985,645           | 35,423,476                 | (37,323,171)        | (1,899,695)       | 4,085,950           |
| 154 Jail Commissary           | 152,540             | 52,415                     | (57,069)            | (4,654)           | 147,886             |
| 155 Sheriff Donation          | -                   | 143,849                    | (56,481)            | 87,368            | 87,368              |
| 158 Sheriff Drug Seizure      | 296,443             | 15,894                     | (98,817)            | (82,923)          | 213,521             |
| 18 Centennial Trail           | 111,481             | 23,500                     | -                   | 23,500            | 134,981             |
| 19 Tourism Promo              | 1,164               | 571                        | (1,125)             | (554)             | 611                 |
| 20 Public Transport           | -                   | 1,759,964                  | (1,645,347)         | 114,617           | 114,617             |
| 30 Airport                    | 489,341             | 1,014,152                  | (994,147)           | 20,005            | 509,345             |
| 301 Airport Sewer Fund        | 25,457              | 51,993                     | (48,634)            | 3,359             | 28,816              |
| 31 County Fair                | 6,696               | 123,730                    | (60,698)            | 63,032            | 69,728              |
| 32 Noxious Weed Ctrl          | 25,341              | 359,455                    | (351,448)           | 8,007             | 33,348              |
| 33 Health District            | 135,760             | 786,499                    | (779,852)           | 6,647             | 142,406             |
| 34 Historical Society         | 381                 | 15,133                     | (15,000)            | 133               | 514                 |
| 35 Parks                      | 181,222             | 467,261                    | (441,126)           | 26,135            | 207,357             |
| 36 Snowmobile                 | 193,209             | 78,463                     | (63,665)            | 14,798            | 208,007             |
| 37 County Vessel              | 201,524             | 671,109                    | (529,242)           | 141,867           | 343,391             |
| 38 Public Access              | 57,184              | 6,517                      | -                   | 6,517             | 63,701              |
| 40 Indigent                   | 3,199,472           | 945,995                    | (856,114)           | 89,881            | 3,289,353           |
| 45 District Court             | 244,060             | 2,646,712                  | (2,535,308)         | 111,403           | 355,464             |
| 455 Court Interlock           | 114,675             | 14,090                     | (5,004)             | 9,086             | 123,761             |
| 46 Revaluation                | 478,168             | 2,441,669                  | (2,310,604)         | 131,065           | 609,233             |
| 47 Emergency Medical Services | 34,639              | 2,527,073                  | (2,558,620)         | (31,547)          | 3,092               |
| 49 Aquifer Protection         | 415,703             | 541,047                    | (400,261)           | 140,786           | 556,489             |
| 50 Construction               | -                   | 221,577                    | (278,475)           | (56,897)          | (56,897) (*)        |
| 60 Solid Waste                | 48,714,086          | 12,088,579                 | (9,173,249)         | 2,915,331         | 51,629,417          |
| <b>Grand Total</b>            | <b>102,221,419</b>  | <b>94,942,063</b>          | <b>(94,386,784)</b> | <b>555,279</b>    | <b>102,776,698</b>  |

(\*) Fund Balance deficits are due to outstanding reimbursements from Granting Agencies.

**Over Budget Department Warnings**  
**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

Departments that have significant expenditures exceeding budget by more than 100% are explained below.

| Department-Program  | Budget Classification         | YTD-4th Q FY 2017 |                  | Budget-Actual    |             | Note Ref |
|---|-------------------------------|-------------------|------------------|------------------|-------------|----------|
|   |                               | Amended           | Actual           | Variance         | %used       |          |
| <b>BOCC Departments:</b>                                    |                               |                   |                  |                  |             |          |
| <b>010 Buildings &amp; Grounds</b>                          | Personnel Expenses            | 312,141           | 309,259          | 2,882            | 99%         |          |
|   | Operating Expenses (B Budget) | 263,594           | 272,170          | (8,576)          | 103%        | (A)      |
|   | Capital Outlay                | 8,350             | 7,800            | 550              | 93%         |          |
| <b>010 Buildings &amp; Grounds Total</b>                    |                               | <b>584,085</b>    | <b>589,229</b>   | <b>(5,144)</b>   | <b>101%</b> |          |
| <b>053 Liability Ins</b>                                    | Operating Expenses (B Budget) | 789,157           | 793,903          | (4,746)          | 101%        | (B)      |
| <b>053 Liability Ins Total</b>                              |                               | <b>789,157</b>    | <b>793,903</b>   | <b>(4,746)</b>   | <b>101%</b> |          |
| <b>060 Public Defndr</b>                                    | Personnel Expenses            | 2,676,712         | 2,523,240        | 153,472          | 94%         |          |
|   | Operating Expenses (B Budget) | 279,180           | 815,256          | (536,076)        | 292%        | (C)      |
|   | Capital Outlay                | -                 | 113              | (113)            |             |          |
| <b>060 Public Defndr Total</b>                              |                               | <b>2,955,892</b>  | <b>3,338,609</b> | <b>(382,717)</b> | <b>113%</b> |          |
| <b>101 Airport</b>  | Personnel Expenses            | 561,864           | 649,361          | (87,497)         | 116%        |          |
|   | Operating Expenses (B Budget) | 356,333           | 378,627          | (22,294)         | 106%        |          |
|   | Capital Outlay                | -                 | 7,852            | (7,852)          |             |          |
| <b>101 Airport Total</b>                                    |                               | <b>918,197</b>    | <b>1,035,840</b> | <b>(117,643)</b> | <b>113%</b> | (D)      |
| <b>167 Snowmobile St Mgmt</b>                               | Personnel Expenses            | 19,937            | 26,459           | (6,522)          | 133%        | (E)      |
|   | Operating Expenses (B Budget) | 24,250            | 22,328           | 1,922            | 92%         |          |
| <b>167 Snowmobile St Mgmt Total</b>                         |                               | <b>44,187</b>     | <b>48,787</b>    | <b>(4,600)</b>   | <b>110%</b> |          |
| <b>650 Jail Maintenance</b>                                 | Operating Expenses (B Budget) | 194,181           | 200,120          | (5,939)          | 103%        |          |
|   | Capital Outlay                | 14,462            | 53,898           | (39,436)         | 373%        |          |
| <b>650 Jail Maintenance Total</b>                           |                               | <b>208,643</b>    | <b>254,018</b>   | <b>(45,375)</b>  | <b>122%</b> | (F)      |
| <b>32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds</b>       | Operating Expenses (B Budget) | 2,772             | 4,536            | (1,764)          | 164%        | (G)      |
| <b>32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total</b> |                               | <b>2,772</b>      | <b>4,536</b>     | <b>(1,764)</b>   | <b>164%</b> |          |

**Over Budget Explanation:**

- (A) **BOCC, Buildings & Grounds:** Operating - Inspections exceed budget by \$7.1k, Janitorial Services exceed budget by \$1.3k due to addition of Post Falls DMV building
- (B) **BOCC, Liability Insurance:** Operating - Over budget due to unanticipated \$18.6k basement antennas project in District Court
- (C) **BOCC, Public Defender:** Operating - Unbudgeted capital case expenses - \$530k
- (D) **BOCC, Airport:** Personnel - Unbudgeted sick leave and compensated absences - \$62.2k, employee wages exceed budget by \$18.5k, overtime - \$5.9k  
 Operating - Exceed budget by \$30k in Professional Services  
 Capital - Unbudgeted pre-grant engineering services - \$4.5k, Freight for surplus items unbudgeted - \$3.3k
- (E) **BOCC, Snowmobile State Management:** Personnel - Longer winter required more snowgrooming. \$6.5k of wage costs will be moved to local snowmobile expense accounts
- (F) **BOCC, Jail Maintenance:** Operating- Over budget by \$5.4k in inspections and licensing  
 Capital - Unanticipated kitchen water heater - \$19k, one generator - \$34.9k
- (G) **BOCC, Noxious Weed Control - Aquatic Weeds:** Operating - Unbudgeted Educational Material - \$1.8k

**Over Budget Department Warnings**  
**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

Departments that have significant expenditures exceeding budget by more than 100% are explained below.

| Department-Program  | Budget Classification         | YTD-4th Q FY 2017 |                | Budget-Actual   |             | Note Ref   |
|---|-------------------------------|-------------------|----------------|-----------------|-------------|------------|
|   |                               | Amended           | Actual         | Variance        | %used       |            |
| <b>BOCC Departments (continued):</b>  |                               |                   |                |                 |             |            |
| <b>10.1.114.5.125 - GF.BOCC.OEM.Proj.EOC Disaster Prjct</b>                     |                               |                   |                |                 |             |            |
|   | Personnel Expenses            | -                 | 2,965          | (2,965)         |             |            |
|   | Operating Expenses (B Budget) | -                 | 367            | (367)           |             |            |
| <b>10.1.114.5.125 - GF.BOCC.OEM.Proj.EOC Disaster Prjct Total</b>               |                               | <b>-</b>          | <b>3,332</b>   | <b>(3,332)</b>  |             | <b>(H)</b> |
| <b>11.1.003.5.57 - Repl Resv/Acq.BOCC.PF DMV-DL Project</b>                     |                               |                   |                |                 |             |            |
|   | Operating Expenses (B Budget) | -                 | 2,938          | (2,938)         |             |            |
|   | Capital Outlay                | 340,000           | 355,293        | (15,293)        | 104%        |            |
| <b>11.1.003.5.57 - Repl Resv/Acq.BOCC.PF DMV-DL Project Total</b>               |                               | <b>340,000</b>    | <b>358,232</b> | <b>(18,232)</b> | <b>105%</b> | <b>(I)</b> |
| <b>11.1.003.5.66-Repl Resv/Acq.Proj.Courts ADA Compliance Prj FY17</b>          |                               |                   |                |                 |             |            |
|   | Capital Outlay                | -                 | 25,016         | (25,016)        |             | <b>(J)</b> |
| <b>11.1.003.5.66-Repl Resv/Acq.Proj.Courts ADA Compliance Prj FY17 Total</b>    |                               | <b>-</b>          | <b>25,016</b>  | <b>(25,016)</b> |             |            |
| <b>15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants</b>              |                               |                   |                |                 |             |            |
|   | Operating Expenses (B Budget) | 31,328            | 37,488         | (6,160)         | 120%        | <b>(K)</b> |
| <b>15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total</b>        |                               | <b>31,328</b>     | <b>37,488</b>  | <b>(6,160)</b>  | <b>120%</b> |            |
| <b>30.1.101.5.302 - Airport.BOCC.Airport .Proj.FS Lease Taxiway Cnstr</b>       |                               |                   |                |                 |             |            |
|   | Operating Expenses (B Budget) | 0                 | 6,941          | (6,941)         |             | <b>(L)</b> |
| <b>30.1.101.5.302 - Airport.BOCC.Airport .Proj.FS Lease Taxiway Cnstr Total</b> |                               | <b>0</b>          | <b>6,941</b>   | <b>(6,941)</b>  |             |            |
| <b>35.1.002.5.153 - Parks.Proj.CO Boat Launch</b>                               |                               |                   |                |                 |             |            |
|   | Operating Expenses (B Budget) | 85,250            | 104,362        | (19,112)        | 122%        | <b>(M)</b> |
| <b>35.1.002.5.153 - Parks.Proj.CO Boat Launch Total</b>                         |                               | <b>85,250</b>     | <b>104,362</b> | <b>(19,112)</b> | <b>122%</b> |            |
| <b>50.1.101.4.814 - Constr.BOCC.Airport.Grants.AIP 43 Taxilane Rehab</b>        |                               |                   |                |                 |             |            |
|   | Operating Expenses (B Budget) | -                 | (6,620)        | 6,620           |             | <b>(N)</b> |
| <b>50.1.101.4.814 - Constr.BOCC.Airport.Grants.AIP 43 Taxilane Rehab Total</b>  |                               | <b>-</b>          | <b>(6,620)</b> | <b>6,620</b>    |             |            |

**Over Budget Explanation (continued):**

- (H) BOCC, OEM EOC Disaster Project:** Personnel and operating expenses from flooding at Cataldo. Expenses to be submitted for disaster assistance reimbursements.
- (I) BOCC, Post Falls DMV/DL Project:** Operating - Unbudgeted office furniture - \$2.9k  
Capital - Over budget on construction costs - \$13.5k and design & bid prep - \$1.8k
- (J) BOCC, Courts ADA Compliance Proj:** Capital - Unbudgeted design and construction costs - \$25k
- (K) BOCC, Post Falls School District Grants:** Operating - Over budget on Temp personnel - \$5.8k
- (L) BOCC, Airport, FS Lease Taxiway Project:** Operating - Budget will be established in FY18 for this USDA project signed by BOCC in July 2017.
- (M) BOCC, Parks County Boat Launch:** Operating - Overspending authorized by BOCC for Mowry park project to be paid from restricted Avista donations.
- (N) BOCC, Airport Construction AIP 43:** Operating - Credit for prior year expenditure that will be moved to new AIP 44 grant pending grant award.

**Over Budget Department Warnings**  
**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

Departments that have significant expenditures exceeding budget by more than 100% are explained below.

| Department-Program                 | Budget Classification         | YTD-4th Q FY 2017 |                   | Budget-Actual      |             | Note Ref   |
|------------------------------------|-------------------------------|-------------------|-------------------|--------------------|-------------|------------|
|                                    |                               | Amended           | Actual            | Variance           | %used       |            |
| <b>Sheriff Departments:</b>        |                               |                   |                   |                    |             |            |
| <b>001 Elected Offcl</b>           | Personnel Expenses            | 736,032           | 750,388           | (14,356)           | 102%        |            |
|                                    | Operating Expenses (B Budget) | 221,297           | 237,570           | (16,273)           | 107%        |            |
| <b>001 Elected Offcl Total</b>     |                               | <b>957,329</b>    | <b>987,958</b>    | <b>(30,629)</b>    | <b>103%</b> | <b>(O)</b> |
| <b>124 911 - Enhncd Sys</b>        | Personnel Expenses            | 267,651           | 256,535           | 11,116             | 96%         |            |
|                                    | Operating Expenses (B Budget) | 853,188           | 874,263           | (21,075)           | 102%        |            |
|                                    | Capital Outlay                | 489,832           | 524,578           | (34,746)           | 107%        |            |
| <b>124 911 - Enhncd Sys Total</b>  |                               | <b>1,610,671</b>  | <b>1,655,376</b>  | <b>(44,705)</b>    | <b>103%</b> | <b>(P)</b> |
| <b>603 Civil</b>                   | Personnel Expenses            | 464,210           | 554,152           | (89,942)           | 119%        | <b>(Q)</b> |
|                                    | Operating Expenses (B Budget) | 29,480            | 28,212            | 1,268              | 96%         |            |
| <b>603 Civil Total</b>             |                               | <b>493,690</b>    | <b>582,364</b>    | <b>(88,674)</b>    | <b>118%</b> |            |
| <b>620 Detective</b>               | Personnel Expenses            | 1,739,494         | 1,834,039         | (94,545)           | 105%        |            |
|                                    | Operating Expenses (B Budget) | 54,456            | 109,985           | (55,529)           | 202%        |            |
| <b>620 Detective Total</b>         |                               | <b>1,793,950</b>  | <b>1,944,024</b>  | <b>(150,074)</b>   | <b>108%</b> | <b>(R)</b> |
| <b>640 Search &amp; Rescue</b>     | Operating Expenses (B Budget) | 35,473            | 60,063            | (24,590)           | 169%        |            |
|                                    | Capital Outlay                | -                 | 10,000            | (10,000)           |             |            |
| <b>640 Search &amp; Resc Total</b> |                               | <b>35,473</b>     | <b>70,063</b>     | <b>(34,590)</b>    | <b>198%</b> | <b>(S)</b> |
| <b>660 Jail Operations</b>         | Personnel Expenses            | 8,610,089         | 8,687,620         | (77,531)           | 101%        |            |
|                                    | Operating Expenses (B Budget) | 3,176,486         | 4,280,866         | (1,104,380)        | 135%        |            |
|                                    | Capital Outlay                | 75,633            | 99,836            | (24,203)           | 132%        |            |
| <b>660 Jail Ops Total</b>          |                               | <b>11,862,208</b> | <b>13,068,322</b> | <b>(1,206,114)</b> | <b>110%</b> | <b>(T)</b> |

**Over Budget Explanation (continued):**

- (O) Sheriff, Elected Offcl, Admin** - Personnel - Over budget on Regular Staff Salaries - \$14.3k  
Operating - Unbudgeted Legal Services - \$9.3k, over budget on Mental Health Services - \$3.3k and telephone services - \$3.2k
- (P) Sheriff, Enhanced 9-1-1:** Operating - Over budget on non-cap hardware maintenance costs - \$27.8k  
Capital - Killarney Mtn improvement Project over budget by - \$5.2k, portable radios over budget by - \$29.5K.
- (Q) Sheriff, Civil:** Personnel - Retirement of long-term employee and \$7.1k in overtime.
- (R) Sheriff, Detective:** Personnel and Operating - higher than anticipated investigative costs
- (S) Sheriff, Search & Resc:** Operating - County supported S&R expenses of \$19.1k are at 98% of budget, Volunteer S&R expenses of \$40.9k are 256% of budget with adequate donation revenue to fund overage.  
Capital - Unbudgeted purchase of Utility Terrain Vehicle (Total purchase price \$23K, \$6K from 2 motorcycles traded in, \$10K from S&R Donation Fund, \$7K from Snowmobile Fund).
- (T) Sheriff, Jail:** Personnel - Overtime is over budget - \$392.9k  
Operating - Jail transport and overcrowding expenses \$699k, Inmate medical over budget - \$290.3k, Food services over budget - \$105.3k.  
Capital - New jail transport van \$9.2k over budget, Unbudgeted commercial dishwasher - \$11.2k, Work release improvements over budget - \$3.5k

**Over Budget Department Warnings**  
**UNAUDITED - 4th Quarter FY 2017 ending September 30, 2017**

Departments that have significant expenditures exceeding budget by more than 100% are explained below.

| Department-Program   | Budget Classification         | YTD-4th Q FY 2017 |                | Budget-Actual   |             | Note Ref |
|--|-------------------------------|-------------------|----------------|-----------------|-------------|----------|
|  |                               | Amended           | Actual         | Variance        | %used       |          |
| <b>Sheriff Departments (continued):</b>                    |                               |                   |                |                 |             |          |
| <b>37.6.685.4.681-WW.SH.Grants.SMD Boater Safety</b>       |                               |                   |                |                 |             |          |
|  | Personnel Expenses            | 88,100            | 39,821         | 48,279          | 45%         |          |
|  | Operating Expenses (B Budget) | -                 | 69,005         | (69,005)        |             | (U)      |
| <b>37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total</b> |                               | <b>88,100</b>     | <b>108,826</b> | <b>(20,726)</b> | <b>124%</b> |          |

**Prosecutor Department:**

|   |                               |                  |                  |                  |             |            |
|---|-------------------------------|------------------|------------------|------------------|-------------|------------|
| <b>15.7.001.3 - JF.Pro Pros Attny.Ops</b>       | Personnel Expenses            | 2,520,619        | 2,628,314        | (107,695)        | 104%        |            |
|   | Operating Expenses (B Budget) | 126,043          | 459,893          | (333,850)        | 365%        |            |
| <b>15.7.001.3 - JF.Pro Pros Attny.Ops Total</b> |                               | <b>2,646,662</b> | <b>3,088,206</b> | <b>(441,544)</b> | <b>117%</b> | <b>(V)</b> |

**District Court Fund:**

|                                |                               |                  |                  |                 |             |            |
|--------------------------------|-------------------------------|------------------|------------------|-----------------|-------------|------------|
| <b>001 DC Operations</b>       | Personnel Expenses            | 1,818,938        | 1,755,466        | 63,472          | 97%         |            |
|                                | Operating Expenses (B Budget) | 499,968          | 571,925          | (71,957)        | 114%        |            |
|                                | Capital Outlay                | 20,500           | 26,733           | (6,233)         | 130%        |            |
| <b>001 DC Operations Total</b> |                               | <b>2,339,406</b> | <b>2,354,124</b> | <b>(14,718)</b> | <b>101%</b> | <b>(W)</b> |

|                                      |                               |               |                |                 |             |     |
|--------------------------------------|-------------------------------|---------------|----------------|-----------------|-------------|-----|
| <b>254 Mental Health Court</b>       | Personnel Expenses            | 66,019        | 66,053         | (34)            | 100%        |     |
|                                      | Operating Expenses (B Budget) | 23,710        | 43,147         | (19,437)        | 182%        | (X) |
| <b>254 Mental Health Court Total</b> |                               | <b>89,729</b> | <b>109,200</b> | <b>(19,471)</b> | <b>122%</b> |     |

**Over Budget Explanation (continued):**

**(U) Sheriff, Boater Safety Grant:** Operating - Unbudgeted expenses of Motor fuel and lubricants - \$17.7k, Diving equipment - \$7.4k, and Vehicle repair - \$41.2k

**(V) Prosecutor, Operations:** Personnel and Operating - Unanticipated capital case expenses

**(W) District Court, Operations:** Operating - Professional services over budget - \$41.1k, Other services and expenses over budget - \$37.5k, Capital case expenses - \$6.9k

**(X) District Court, Mental Health Court:** Operating - \$20.3K for drug testing (\$7K from 4 month period of FY16 paid incorrectly in FY17)

Kootenai County  
Schedule of Grant Activity, through September 30, 2017

| Department & Contact   | Grant Funding Source,<br>Number & Name                            | Grant Award | Grant Match             | Financial Reporting         |                       |             |                        |                         |                         | Grant Period                            |
|--|---|-------------|-------------------------|-----------------------------|-----------------------|-------------|------------------------|-------------------------|-------------------------|---|
|  |   |             |                         | Remaining Grant Award Funds | Life-to-Date Expenses | Last Reimb  | Last Report Period End | Next Report Period End  | Org Set                 |   |
|  |   |             |                         | *Including Match            | *Including Match      |             | Sent                   | Due                     |                         |   |
| AIP<br>Steven Kjergaard/Mary Hopkins<br><b>COMPLETE</b>                  | FAA<br>NO 3-16-0010-039<br>AIP 39                                 | \$265,095   | Hard-Dollar<br>State    | \$15,464<br>\$13,991        | \$0                   | \$294,550   | 5/19/2017              | 3/31/2017<br>4/30/2017  | _____                   | 9/19/2016 - 9/19/2017<br>50.1.101.4.813 |
| <b>100% Funds Used</b>   |   |             |                         |                             |                       |             |                        |                         |                         |   |
| AIP<br>Steven Kjergaard/Mary Hopkins<br><b>COMPLETE</b>                  | FAA<br>NO 3-16-0010-040<br>AIP 40                                 | \$84,727    | Hard-Dollar<br>State    | \$4,942<br>\$4,472          | \$0                   | \$94,141    | 6/23/2017              | 3/31/2017<br>4/30/2017  | _____                   | 9/9/2013 - 9/9/2017<br>50.1.101.4.811   |
| <b>100% Funds Used</b>   |   |             |                         |                             |                       |             |                        |                         |                         |   |
| AIP<br>Steven Kjergaard/Mary Hopkins<br><b>COMPLETE</b>                  | FAA<br>NO 3-16-0010-041<br>AIP 41                                 | \$166,642   | Hard-Dollar<br>State    | \$10,539<br>\$7,977         | \$0                   | \$185,158   | 3/27/2017              | 3/31/2017<br>4/30/2017  | _____                   | 7/9/2014 - 7/9/2018<br>50.1.101.4.812   |
| <b>100% Funds Used</b>   |   |             |                         |                             |                       |             |                        |                         |                         |   |
| AIP<br>Steven Kjergaard/Mary Hopkins<br><b>COMPLETE</b>                  | FAA<br>NO 3-16-0010-043<br>AIP 43                                 | \$470,111   | Hard-Dollar<br>State    | \$30,678<br>\$21,557        | \$0                   | \$522,345   | 6/12/2017              | 3/31/2017<br>4/30/2017  | _____                   | 5/13/2016 - 5/13/2020<br>50.1.101.4.814 |
| <b>100% Funds Used</b>   |   |             |                         |                             |                       |             |                        |                         |                         |   |
| AIP<br>Steven Kjergaard/Mary Hopkins<br><b>COMPLETE</b>                  | FAA<br>NO 3-16-0010-044<br>AIP 44                                 | \$552,692   | Hard-Dollar<br>State    | \$36,045<br>\$26,101        | \$0                   | \$614,838   | 6/16/2017              | 3/31/2017<br>4/30/2017  | _____                   | 8/12/2016 - 8/1/2020<br>30.1.101.2      |
| <b>100% Funds Used</b>   |   |             |                         |                             |                       |             |                        |                         |                         |   |
| AIP<br>Steven Kjergaard/Mary Hopkins                                     | FAA<br>NO 3-16-0010-045<br>AIP 45                                 | \$568,178   | Hard-Dollar<br>State    | \$31,565<br>\$31,565        | \$490,742             | \$140,567   | _____                  | 9/30/2017<br>10/30/2017 | Variable                | 8/23/2017 - 8/23/2021<br>50.1.101.4.816 |
| AMP<br>Keith Hutcheson   | DOJ<br>2015-FJ-AX-0007<br>OVW CTIP Grant                          | \$97,589    |                         |                             | \$38,899              | \$58,690    | 9/25/2017              | 9/30/2017<br>9/30/2017  | Variable                | 10/1/2015 - 9/30/2018<br>15.1.132.4.234 |
| <b>Idaho Supreme Court does all the financial and progress reporting</b> |   |             |                         |                             |                       |             |                        |                         |                         |   |
| BOCC<br>Jody Bieze<br><b>COMPLETE</b>                                    | US Dept of Transportation<br>ID-90-X118-00<br>FTA Grant X118      | \$1,060,261 | Hard-Dollar/<br>In-Kind | \$652,820                   | \$0                   | \$1,713,081 | 3/29/2017              | 3/31/2017<br>4/30/2017  | _____                   | 4/1/2011 - 3/1/2017<br>20.1.070.4.018   |
| <b>100% Funds Used</b>   |   |             |                         |                             |                       |             |                        |                         |                         |   |
| BOCC<br>Jody Bieze   | US Dept of Transportation<br>ID-90-X128-00<br>FTA Grant X128      | \$972,927   | Hard-Dollar/<br>In-Kind | \$711,603                   | \$16,504              | \$1,668,026 | 4/7/2017               | 9/30/2017<br>10/30/2017 | 12/31/2017<br>1/30/2018 | 9/1/2012 - 3/1/2017<br>20.1.070.4.028   |
| BOCC<br>Jody Bieze   | US Dept of Transportation<br>ID-90-X130-03<br>FTA Grant X130      | \$3,504,858 | Hard-Dollar/<br>In-Kind | \$2,488,578                 | \$550,009             | \$5,443,427 | 7/31/2017              | 9/30/2017<br>10/30/2017 | 12/31/2017<br>1/30/2018 | 9/1/2013 - 10/30/2018<br>20.1.070.4.030 |
| BOCC<br>Jody Bieze   | US Dept of Transportation<br>ID-90-X144-01<br>FTA Grant X144      | \$1,056,073 | Hard-Dollar/<br>In-Kind | \$264,018                   | \$1,311,867           | \$8,224     | 5/25/2016              | 9/30/2017<br>10/30/2017 | 12/31/2017<br>1/30/2018 | 9/1/2015 - 12/31/2017<br>20.1.070.4.044 |
| BOCC<br>Jody Bieze   | US Dept of Transportation<br>ID-04-X0030-00<br>FTA Grant 04 X003  | \$220,000   | Hard-Dollar/<br>In-Kind | \$55,000                    | \$172,842             | \$102,158   | 4/14/2017              | 9/30/2017<br>10/30/2017 | 12/31/2017<br>1/30/2018 | 9/30/2014 - 12/1/2017<br>20.1.070.4.03  |
| BOCC<br>Jody Bieze   | US Dept of Transportation<br>ID-2016-009-00<br>FTA Grant 2016-009 | \$1,169,212 | Hard-Dollar/<br>In-Kind | \$806,795                   | \$1,230,909           | \$745,098   | 8/3/2017               | 9/30/2017<br>10/30/2017 | 12/31/2017<br>1/30/2018 | 9/1/2016 - 9/30/2018<br>20.1.070.4.09   |

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Schedule of Grant Activity, through September 30, 2017

| Department & Contact                              | Grant Funding Source,<br>Number & Name                                    | Grant Award | Grant Match             | Financial Reporting               |                          |            |                           |                           |                         | Grant Period   |
|---|---|-------------|-------------------------|-----------------------------------|--------------------------|------------|---------------------------|---------------------------|-------------------------|--|
|   |   |             |                         | Remaining<br>Grant Award<br>Funds | Life-to-Date<br>Expenses | Last Reimb | Last Report<br>Period End | Next Report<br>Period End | Org Set                 |  |
|   |   |             |                         | *Including Match                  | *Including Match         |            | Sent                      | Due                       |                         |  |
| BOCC<br>Jody Bieze                                | Idaho Transportation Dept<br>ITD-5310<br>Purchase of Service              | \$344,000   | Hard-Dollar/<br>In-Kind | \$86,000                          | \$409,006                | \$20,994   | 9/28/2017                 | ____                      | Variable                | 4/1/2015 - 3/31/2017<br>20.1.070.4.010                             |
| BOCC<br>Jody Bieze<br><b>COMPLETE</b>             | Idaho Transportation Dept<br>ITD-5339<br>Paratransit Bus Purchase         | \$59,028    | Hard-Dollar/<br>In-Kind | \$14,757                          | \$0                      | \$73,785   | 1/25/2017                 | ____                      | Variable                | 4/1/2015 - 11/30/2016<br>20.1.070.4.039<br><b>100% Funds Used</b>  |
| BOCC<br>Jody Bieze                                | Idaho Transportation Dept<br>ITD-5339<br>Transit Intermodal               | \$655,587   | Hard-Dollar/<br>In-Kind | \$163,897                         | \$819,484                | \$0        | ____                      | ____                      | Variable                | 4/1/2015 - 9/30/2017<br>20.1.070.4.039                             |
| BOCC<br>Jody Bieze                                | Idaho Transportation Dept<br>ITD-5339<br>Transit Center                   | \$277,809   | Hard-Dollar/<br>In-Kind | \$69,452                          | \$347,261                | \$0        | ____                      | ____                      | Variable                | 10/1/2016 - 9/30/2017<br>20.1.070.4.039                            |
| BOCC<br>Jody Bieze                                | Idaho State Historical Society<br>CLG-2017-010<br>Historic Preservation   | \$9,624     | In-Kind                 | \$13,106                          | \$22,730                 | \$0        | ____                      | ____                      | 12/31/2017<br>1/30/2018 | 6/1/2017-11/30/2017<br>34.1.004.4.176                              |
| BOCC<br>Jody Bieze/Alexcia Jordan                 | ID Dept of Parks & Rec<br>RV17-1-28-1<br>RV Grant Phase 1                 | \$342,000   | Hard-Dollar<br>In-Kind  | \$20,000<br>\$26,000              | \$373,010                | \$14,990   | ____                      | 9/30/2017<br>10/30/2017   | Variable                | 7/1/2016 - 6/30/2018<br>31.1.004.4.845                             |
| BOCC<br>Jody Bieze/Alexcia Jordan                 | ID Dept of Parks & Rec<br>RV18-1-28-2<br>RV Grant Phase 2                 | \$449,771   | In-Kind                 | \$25,000                          | \$474,771                | \$0        | ____                      | 9/30/2017<br>10/30/2017   | Variable                | 7/1/2017 - 3/30/2018<br>31.1.004.4.846                             |
| JUV DIV<br>Patti Surplus<br><b>COMPLETE</b>       | ID Office of Drug Policy<br>SFY17-Sub Abuse<br>Substance Abuse Prevention | \$10,776    |                         | \$0                               | \$445                    | \$10,331   | 7/12/2017                 | 6/30/2017<br>7/30/2017    | ____                    | 7/1/2016 - 6/30/2017<br>10.7.137.4.137                             |
| JUV DIV<br>Patti Surplus                          | ID Office of Drug Policy<br>SFY18-Sub Abuse<br>Substance Abuse Prevention | \$4,140     |                         | \$0                               | \$4,140                  | \$0        | ____                      | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018 | 7/1/2017 - 6/30/2018<br>10.7.137.4.137                             |
| NOXIOUS WEEDS<br>Bill Hargrave<br><b>COMPLETE</b> | ID Dept of Agriculture<br>2016 IECWMA Cost Share<br>COOP Weed Management  | \$40,761    |                         | \$0                               | \$0                      | \$40,761   | 11/1/2016                 | 12/15/2016<br>12/15/2016  | ____                    | 3/16/2016 - 12/15/2016<br>32.1.002.4.161<br><b>100% Funds Used</b> |
| NOXIOUS WEEDS<br>Bill Hargrave<br><b>COMPLETE</b> | ID Dept of Agriculture<br>2017 IECWMA Cost Share<br>COOP Weed Management  | \$50,347    |                         | \$0                               | \$0                      | \$50,347   | 8/9/2017                  | 9/30/2017<br>10/30/2017   | ____                    | 3/1/2017 - 12/1/2017<br>32.1.002.4.161<br><b>100% Funds Used</b>   |
| OEM<br>Sandy Von Behren                           | ID Dept of Lands<br>14HFR1-Kootenai<br>2014 WUI KC HFT Proj               | \$104,312   |                         | \$0                               | \$51,703                 | \$52,609   | 11/1/2016                 | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018 | 3/3/2015 - 11/30/2017<br>10.1.114.4.117                            |
| OEM<br>Sandy Von Behren                           | ID Dept of Lands<br>15WFM-Kootenai<br>2015 WUI KC HFT Proj                | \$240,000   | In-Kind                 | \$30,000                          | \$223,728                | \$46,272   | 8/17/2017                 | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018 | 1/21/2016 - 11/30/2018<br>10.1.114.4.115                           |

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| Department & Contact                                | Grant Funding Source,<br>Number & Name                           | Grant Award | Grant Match           | Financial Reporting               |                          |            |                           |                           |  |         |
|---|--|-------------|-----------------------|-----------------------------------|--------------------------|------------|---------------------------|---------------------------|--|---------|
|   |  |             |                       | Remaining<br>Grant Award<br>Funds | Life-to-Date<br>Expenses | Last Reimb | Last Report<br>Period End | Next Report<br>Period End | Grant Period                             |         |
|   |  |             |                       | *Including Match                  | *Including Match         |            | Sent                      | Due                       |  | Org Set |
| OEM<br>Sandy Von Behren<br><b>COMPLETE</b>          | ID Bureau Homeland Sec<br>EMW-2015-EP-0058<br>2015 EMPG          | \$91,903    | Hard-Dollar \$104,500 | \$0                               | \$196,403                | 3/8/2016   | 6/30/2017<br>7/30/2017    | _____                     | 10/1/2014 - 9/29/2016<br>10.1.114.2      |         |
| <b>100% Funds Used</b>                              |  |             |                       |                                   |                          |            |                           |                           |  |         |
| OEM<br>Sandy Von Behren<br><b>COMPLETE</b>          | ID Bureau Homeland Sec<br>EMW-2015-SS-00091<br>2015 SHSP         | \$181,894   | \$0                   | \$0                               | \$181,894                | 8/31/2017  | 8/30/2017<br>9/30/2017    | _____                     | 9/1/2015 - 8/30/2017<br>10.1.114.4.124   |         |
| <b>100% Funds Used</b>                              |  |             |                       |                                   |                          |            |                           |                           |  |         |
| OEM<br>Sandy Von Behren                             | ID Bureau Homeland Sec<br>EMS-2016-EP-0004<br>2016 EMPG          | \$92,249    | Hard-Dollar \$107,816 | \$0                               | \$200,065                |            | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 10/1/2015 - 9/30/2017<br>10.1.114.2      |         |
| <b>100% Funds Used</b>                              |  |             |                       |                                   |                          |            |                           |                           |  |         |
| OEM<br>Sandy Von Behren                             | ID Bureau Homeland Sec<br>EMW-2016-SS-0028-S01<br>2016 SHSP      | \$181,894   | \$0                   | \$123,135                         | \$58,759                 | 5/2/2017   | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 9/1/2016 - 8/31/2018<br>10.1.114.4.126   |         |
| OEM<br>Sandy Von Behren                             | ID Bureau Homeland Sec<br>EMS-2017-EP-00003-S01<br>2017 EMPG     | \$93,709    | Hard-Dollar \$93,709  | \$20,429                          | \$166,989                | _____      | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 10/1/2016 - 9/30/2018<br>10.1.114.2      |         |
| OEM<br>Sandy Von Behren                             | ID Bureau Homeland Sec<br>DHS-17-GPD-067-00-01<br>2017 SHSP      | \$182,840   | \$0                   | \$182,840                         | \$0                      | _____      | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 9/1/2017 - 8/31/2019<br>10.1.114.4.127   |         |
| OEM<br>Sandy Von Behren<br><b>COMPLETE</b>          | ID Bureau Homeland Sec<br>DR-4246-ID<br>2015 SW Wind Storm-FEMA  | \$65,604    | State \$7,657         | \$0                               | \$73,262                 | 11/28/2016 | 10/28/2016                | _____                     | 11/17/2015 - 6/23/2016<br>60.1.002.2     |         |
| <b>100% Funds Used</b>                              |  |             |                       |                                   |                          |            |                           |                           |  |         |
| OEM<br>Sandy Von Behren                             | ID Bureau Homeland Sec<br>D5088H<br>Bayview W/S HMGP             | \$15,524    | In-Kind \$5,175       | \$7,554                           | \$13,145                 | _____      | _____                     | 12/31/2017<br>1/30/2018   | 12/14/2016 - 6/30/2018<br>50.1.001.4.808 |         |
| PARKS & WATERWAYS<br>Nick Snyder<br><b>COMPLETE</b> | ID Dept of Parks & Rec<br>WW17-1-28-1<br>Hauser Dock Rplcmnt     | \$185,695   | Hard-Dollar \$80,000  | \$61,031                          | \$204,664                | 9/22/2017  | 9/5/2017<br>9/5/2017      | Variable                  | 7/1/2016 - 7/31/2017<br>50.1.155.4.883   |         |
| PARKS & WATERWAYS<br>Nick Snyder                    | ID Dept of Parks & Rec<br>BG16-1-28-1<br>Harrison Breakwater     | \$170,000   | Hard-Dollar \$56,650  | \$211,445                         | \$15,205                 | 1/31/2017  | 1/31/2017<br>1/31/2017    | Variable                  | 10/31/2015 - 9/30/2017<br>50.1.155.4.888 |         |
| PARKS & WATERWAYS<br>Nick Snyder                    | ID Dept of Parks & Rec<br>WW18-1-28-1<br>Mowry Park Dock Rplcmnt | \$324,000   | Hard-Dollar \$101,000 | \$424,912                         | \$88                     | 7/5/2017   | _____                     | Variable                  | 7/1/2017 - 6/30/2017<br>50.1.155.4.891   |         |
| PUBLIC DEFENDER<br>Jamie Woods                      | ID Public Defense Comm<br>FY2017 IDG<br>2017 Indigent Defense    | \$337,716   | \$0                   | \$134,971                         | \$202,745                | 9/28/2016  | _____                     | _____                     | 10/1/2016 - 09/30/2017<br>15.1.060.4.70  |         |
| SHERIFF<br>Tammy Exley                              | ID Transportation Dept<br>FY2017 Alive@25<br>Alive @ 25          | \$6,000     | \$0                   | \$1,500                           | \$4,500                  | 8/4/2017   | 9/26/2017                 | Variable                  | 10/1/2016 - 9/30/2017<br>15.6.605.4.612  |         |

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Schedule of Grant Activity, through September 30, 2017

| Department & Contact                      | Grant Funding Source,<br>Number & Name   | Grant Award                        | Grant Match              | Financial Reporting               |                                   |            |                           |                           |   | Grant Period |
|---|--|------------------------------------|--------------------------|-----------------------------------|-----------------------------------|------------|---------------------------|---------------------------|---|--------------|
|   |  |                                    |                          | Remaining<br>Grant Award<br>Funds | Life-to-Date<br>Expenses          | Last Reimb | Last Report<br>Period End | Next Report<br>Period End | Org Set   |              |
|   |  |                                    |                          | *Including Match                  | *Including Match                  |            | Sent                      | Due                       |   |              |
| SHERIFF<br>Tammy Exley                    | ID Transportation Dept<br>FY2017 Traffic Mobilization<br>Highway Safety Mobilization | \$35,675                           | \$0                      | \$0                               | \$35,675                          | 9/29/2017  | 9/29/2017                 | Variable                  | 10/1/2016 - 9/30/2017<br>15.6.605.4.606                           |              |
| SHERIFF<br>Tammy Exley<br><b>COMPLETE</b> | US Dept of Justice<br>2014-H3071-ID-DJ<br>JAG Program                                | \$21,298                           | \$0                      | \$0                               | \$21,298                          | 9/27/2017  | 6/30/2017<br>7/30/2017    | _____                     | 10/1/2013 - 9/30/2017<br>15.6.605.4.611<br><b>100% Funds Used</b> |              |
| SHERIFF<br>Tammy Exley                    | US Dept of Justice<br>2015-H2805-ID-DJ<br>JAG Program                                | \$20,252                           | \$0                      | \$20,037                          | \$215                             | _____      | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 10/1/2014 - 9/30/2018<br>15.6.605.4.611                           |              |
| SHERIFF<br>Tammy Exley                    | US Dept of Justice<br>2016-H2891-ID-DJ<br>JAG Program                                | \$20,357                           | \$0                      | \$20,357                          | \$0                               | _____      | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 10/1/2015 - 9/30/2019<br>15.6.605.4.611                           |              |
| SHERIFF<br>Tammy Exley                    | US Dept of Justice<br>2017-H2426-ID-DJ<br>JAG Program                                | \$21,303                           | \$0                      | \$21,303                          | \$0                               | _____      | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 10/1/2016 - 9/30/2020<br>15.6.605.4.611                           |              |
| SHERIFF<br>Tammy Exley<br><b>COMPLETE</b> | Idaho Dept of Parks & Rec<br>WW16-1-28-1<br>Tow Vehicle                              | \$19,335                           | Hard-Dollar<br>\$19,335  | \$0                               | \$38,670                          | 11/28/2016 | 9/30/2016                 | _____                     | 7/1/2015 - 6/30/2017<br>37.6.685.4.683<br><b>100% Funds Used</b>  |              |
| SHERIFF<br>Tammy Exley<br><b>COMPLETE</b> | Idaho Dept of Parks & Rec<br>2017-FFY17 RBS<br>Boater Safety                         | \$76,534                           | Hard-Dollar<br>\$38,267  | \$0                               | \$114,801                         |            | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 10/1/2016 - 9/30/2017<br>37.6.685.4.681<br><b>100% Funds Used</b> |              |
| SHERIFF<br>Bob Kesson/Collin McRoy        | ID Bureau Homeland Sec<br>D4252H<br>911 HMGP   | \$57,062                           | Hard-Dollar<br>\$19,020  | \$62,388                          | \$13,694                          |            | 9/30/2017<br>10/30/2017   | 12/31/2017<br>1/30/2018   | 2/8/2017 - 7/31/2018<br>10.6.124.4.626                            |              |
|   |  | <b>\$14,977,365</b>                | <b>\$6,295,051</b>       | <b>\$7,829,951</b>                | <b>\$13,442,464</b>               |            |                           |                           |   |              |
| <b>GRAND TOTALS</b>                       |  | <b>Total Grant<br/>Fund Awards</b> | <b>Total Grant Match</b> | <b>Total Remaining<br/>Funds</b>  | <b>Total Current<br/>Expenses</b> |            |                           |                           |   |              |