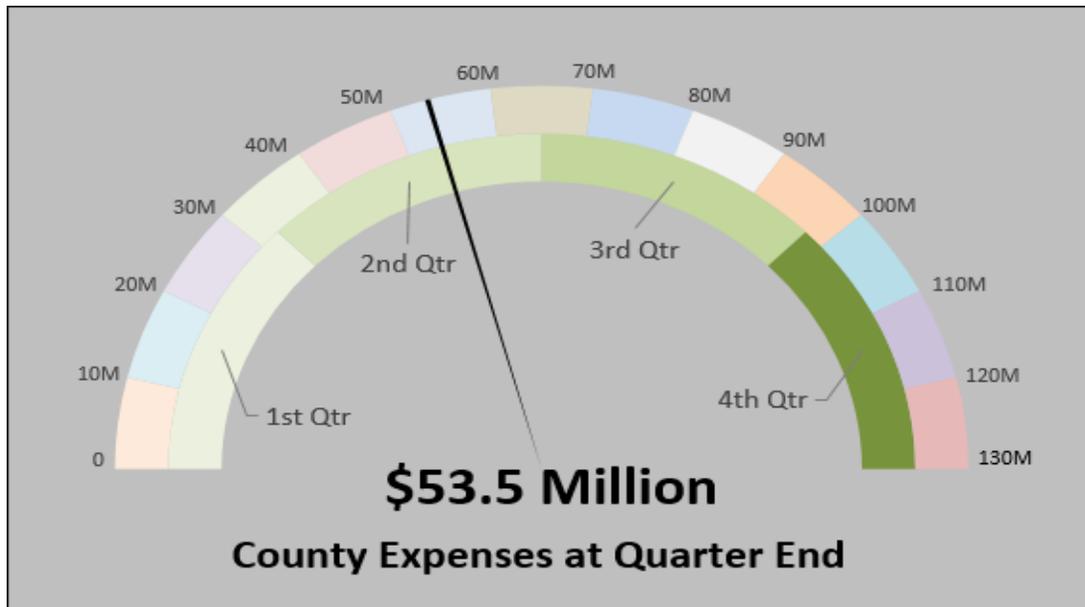


Kootenai County

2nd Quarter FY 2022 - UNAUDITED

Budget Status Report

March 31, 2022



Page

i	Introduction
1	<i>Summary Expenditure Budget Status Report by Elected Official</i>
2	<i>Budget Reconciliation - All County Operations</i>
3	<i>BOCC Expenditure Budget Status Reports</i>
6	<i>BOCC Grant and Project Budget Status</i>
9	<i>Clerk Expenditure Budget Status</i>
10	<i>Treasurer Expenditure Budget Status</i>
11	<i>Assessor Expenditure Budget Status</i>
12	<i>Coroner Expenditure Budget Status</i>
13	<i>Sheriff Expenditure Budget Status</i>
15	<i>Sheriff Drug Seizure Revenue & Expenditure Status</i>
16	<i>Sheriff Grant and Project Budget Status</i>
17	<i>Prosecutor Expenditure Budget Status</i>
18	<i>District Court Expenditure Budget Status by Department</i>
19	<i>Schedule of Tax Revenues by Fund</i>
20	<i>Schedule of Property Tax Revenues by Year</i>
22	<i>Schedule of Other Revenues by Fund</i>
23	<i>Cash Report by Fund</i>
24	<i>Fund Balance</i>
26	<i>Department Over Budget Warnings</i>
29	<i>Schedule of Grant Activity</i>



Kootenai County Clerk Jim Brannon

Accuracy • Efficiency • Professionalism

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April 26, 2022

To: Elected Officials

From: Auditor's Office

2nd Quarter FY 2022 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Second Quarter Fiscal Year 2022 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send hardcopies to elected officials. This report is also available on the Clerk's Financial Reports on the County website, www.kcgov.us.

Quarterly reports provide elected officials and department managers a snapshot of year-to-date activity 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 (New World Systems).

This report continues to evolve thanks to the feedback provided by readers such as you. Department users may provide feedback by contacting Keith Taylor (ktaylor@kcgov.us or x1669) or Melissa Merrifield (mmerrifield@kcgov.us or x1653).

Jim Brannon, Clerk

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
1 BOCC					
	Personnel Expenses	21,730,333	9,113,712	12,616,621	42%
	Operating Expenses (B Budget)	33,051,823	13,825,732	19,226,091	42%
	Capital Outlay	5,454,177	1,137,310	4,316,867	21%
1 BOCC Total		60,236,333	24,076,754	36,159,579	40%
2 Clerk					
	Personnel Expenses	6,835,327	3,145,811	3,689,516	46%
	Operating Expenses (B Budget)	1,107,517	306,763	800,754	28%
	Capital Outlay	7,159	3,314	3,845	46%
2 Clerk Total		7,950,003	3,455,888	4,494,115	43%
3 Treasurer					
	Personnel Expenses	637,277	317,083	320,194	50%
	Operating Expenses (B Budget)	318,971	93,668	225,303	29%
3 Treasurer Total		956,248	410,750	545,498	43%
4 Assessor					
	Personnel Expenses	4,999,020	2,257,771	2,741,249	45%
	Operating Expenses (B Budget)	309,566	87,119	222,447	28%
	Capital Outlay	145,333	18,350	126,983	13%
4 Assessor Total		5,453,919	2,363,240	3,090,679	43%
5 Coroner					
	Personnel Expenses	317,916	149,755	168,161	47%
	Operating Expenses (B Budget)	233,609	108,168	125,441	46%
	Capital Outlay	21,393	21,392	1	100%
5 Coroner Total		572,918	279,315	293,603	49%
6 Sheriff					
	Personnel Expenses	29,306,011	13,826,261	15,479,750	47%
	Operating Expenses (B Budget)	7,731,349	3,775,525	3,955,824	49%
	Capital Outlay	1,528,876	108,029	1,420,847	7%
	Debt Services	700,000	680,065	19,935	97%
6 Sheriff Total		39,266,236	18,389,880	20,876,356	47%
7 Prosecuting Attorney					
	Personnel Expenses	6,027,191	2,788,351	3,238,840	46%
	Operating Expenses (B Budget)	332,167	154,369	177,798	46%
7 Prosecuting Attorney Total		6,359,358	2,942,720	3,416,638	46%
8 District Court					
	Personnel Expenses	2,483,396	1,177,180	1,306,216	47%
	Operating Expenses (B Budget)	932,334	451,709	480,625	48%
8 District Court Total		3,415,730	1,628,889	1,786,841	48%
Sub Total		124,210,745	53,547,436	70,663,309	43%
Combined Grants and Projects		7,619,352	2,641,284	4,978,068	35%
Grand Total		131,830,097	56,188,719	75,641,378	43%

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
Budget Reconciliation - All County Operations

FY2022 Published Budget Expenses **\$108,922,877**

Budget Amendments

Adjustments between Published and Adopted Budget

Capital Appropriation Carry-over from FY2021

Airport Project	\$ 1,347,435	
Solid Waste Improvements	994,275	
Solid Waste Landfill & Other Capital Projects	572,720	
BOCC Building Project	491,589	
Sheriff Projects	440,401	
911 Projects	328,569	
BOCC Facilities/5YR Projects	228,864	
IT Projects	224,643	
Sheriff Evidence Storage Remodel	91,963	
PD Project	68,333	
Assessor Project	31,333	
District Court Projects	7,159	
JDC Project	6,500	
N Idaho Fair Project	2,892	
<i>Total Budget Carry-over Adjustments</i>		4,836,676

Grants & Project Amendments

Parks and Waterways	\$ 700,000	
Airport Grant/Project	627,495	
North Idaho Fair Grant	490,050	
IT Project	470,000	
OEM Grants	261,691	
Transportation Grants	235,997	
Wildland Urban Interface Grant	167,640	
Sheriff Grants/Donations	137,968	
JDC Grant	74,212	
Assessor Vehicle	64,000	
Centennial Trail Project	44,796	
Buildings and Grounds Project	32,984	
Coroner Project	21,393	
Snowgroomer Project	13,672	
Adult Misdemeanor Project	8,800	
Treasurer Project	8,608	
JDIV Grant	7,504	
Public Defense Grant (award reduction)	(164,858)	
<i>Total Grant/Project Amendments</i>		3,201,952

Other Budgetary Elements

EMS Budget	\$ 3,283,421	
Internal Services including Health Insurance	11,585,171	
<i>Total Other Budgetary Elements</i>		14,868,592

Current Budgeted Expense- Accounting System Total **\$ 131,830,097**

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

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

(See [Note References](#) on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl	Personnel Expenses	716,245	343,774	372,471	48%	
	Operating Expenses (B Budget)	25,081	9,207	15,874	37%	
001 Elected Offcl Total		741,326	352,981	388,345	48%	
002 Department	Personnel Expenses	4,997,012	2,234,108	2,762,904	45%	
	Operating Expenses (B Budget)	4,721,486	157,926	4,563,560	3%	
	Capital Outlay	309,079	178,446	130,633	58%	
002 Department Total		10,027,577	2,570,479	7,457,098	26%	
003 General Accts	Personnel Expenses	1,116,457	3,500	1,112,957	0%	
	Operating Expenses (B Budget)	2,535,244	1,004,683	1,530,561	40%	
003 General Accts Total		3,651,701	1,008,183	2,643,518	28%	
004 Tax Support	Operating Expenses (B Budget)	1,419,200	467,617	951,583	33%	
	Capital Outlay	44,796	44,796	-	100%	(A)
004 Tax Support Total		1,463,996	512,413	951,583	35%	
005 Resource Mgmt Office	Personnel Expenses	261,459	117,022	144,437	45%	
	Operating Expenses (B Budget)	19,638	2,790	16,848	14%	
005 Resource Mgmt Office Total		281,097	119,812	161,285	43%	
010 B & G	Personnel Expenses	412,560	184,131	228,429	45%	
	Operating Expenses (B Budget)	319,728	155,338	164,390	49%	
	Capital Outlay	43,106	46,795	(3,689)	109%	(B)
010 B & G Total		775,394	386,265	389,129	50%	
018 Veterans Svc	Personnel Expenses	135,479	61,882	73,597	46%	
	Operating Expenses (B Budget)	12,733	8,197	4,536	64%	(C)
018 Veterans Svc Total		148,212	70,079	78,133	47%	
020 Comm Develop	Personnel Expenses	2,854,445	1,296,371	1,558,074	45%	
	Operating Expenses (B Budget)	125,045	99,202	25,843	79%	
	Capital Outlay	49,560	48,400	1,160	98%	
020 Comm Develop Total		3,029,050	1,443,973	1,585,077	48%	(D)
030 Print Center	Personnel Expenses	214,029	102,916	111,113	48%	
	Operating Expenses (B Budget)	76,500	34,703	41,797	45%	
030 Print Center Total		290,529	137,618	152,911	47%	
040 IT	Personnel Expenses	1,470,567	626,899	843,668	43%	
	Operating Expenses (B Budget)	1,361,611	691,368	670,244	51%	
	Capital Outlay	1,144,440	303,283	841,157	27%	
040 IT Total		3,976,618	1,621,550	2,355,068	41%	
053 Liability Ins	Operating Expenses (B Budget)	879,669	829,321	50,348	94%	(E)
053 Liability Ins Total		879,669	829,321	50,348	94%	
056 Health Ins	Personnel Expenses	6,840	4,264	2,576	62%	
	Operating Expenses (B Budget)	11,568,131	5,870,259	5,697,872	51%	
056 Health Ins Total		11,574,971	5,874,522	5,700,449	51%	
057 Wellness Program	Operating Expenses (B Budget)	10,200	328	9,872	3%	
057 Wellness Program Total		10,200	328	9,872	3%	
060 Public Defndr	Personnel Expenses	3,285,336	1,457,626	1,827,710	44%	
	Operating Expenses (B Budget)	401,094	185,993	215,101	46%	
	Capital Outlay	68,333	10,509	57,824	15%	
060 Public Defndr Total		3,754,763	1,654,128	2,100,635	44%	
101 Airport	Personnel Expenses	756,843	323,963	432,880	43%	
	Operating Expenses (B Budget)	535,465	294,005	241,460	55%	
	Capital Outlay	1,664,634	143,865	1,520,769	9%	
101 Airport Total		2,956,942	761,833	2,195,109	26%	
128 JDET Ctr	Personnel Expenses	2,863,809	1,168,848	1,694,961	41%	
	Operating Expenses (B Budget)	222,553	85,090	137,463	38%	
	Capital Outlay	6,500	5,314	1,186	82%	(F)
128 JDET Ctr Total		3,092,862	1,259,252	1,833,610	41%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

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

(See [Note References](#) on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
132 AMP	Personnel Expenses	921,035	447,094	473,941	49%	
	Operating Expenses (B Budget)	76,374	17,457	58,917	23%	
	Capital Outlay	57,600	-	57,600	0%	
132 AMP Total		1,055,009	464,552	590,457	44%	
139 Juv Pro	Personnel Expenses	1,296,980	604,567	692,413	47%	
	Operating Expenses (B Budget)	78,224	27,868	50,356	36%	
139 Juv Pro Total		1,375,204	632,435	742,769	46%	
155 Waterways	Personnel Expenses	262,788	120,380	142,408	46%	
	Operating Expenses (B Budget)	78,280	20,277	58,003	26%	
	Capital Outlay	40,000	-	40,000	0%	
155 Waterways Total		381,068	140,657	240,411	37%	
165 Snowmobile	Personnel Expenses	6,074	3,933	2,141	65%	
	Operating Expenses (B Budget)	12,001	8,108	3,893	68%	
	Capital Outlay	25,000	23,786	1,214	95%	
165 Snowmobile Total		43,075	35,827	7,248	83%	(G)
167 Snowmobile St Mgmt	Personnel Expenses	2,769	2,896	(127)	105%	
	Operating Expenses (B Budget)	62,874	54,332	8,542	86%	
167 Snowmobile St Mgmt Total		65,643	57,228	8,415	87%	(H)
170 Aquifer Prot Dist	Operating Expenses (B Budget)	525,628	101,989	423,639	19%	
170 Aquifer Prot Dist Total		525,628	101,989	423,639	19%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	3,283,421	2,070,645	1,212,776	63%	
173 Emergency Svc Cont Total		3,283,421	2,070,645	1,212,776	63%	P-Tax Pass-Through Acct
182 Ramsey Trnsfr Stn	Personnel Expenses	129,195	1,581	127,614	1%	
	Operating Expenses (B Budget)	1,746,513	569,656	1,176,857	33%	
	Capital Outlay	443,000	-	443,000	0%	
182 Ramsey Trnsfr Stn Total		2,318,708	571,238	1,747,470	25%	
183 Prairie Trnsfr Stn	Personnel Expenses	6,380	1,866	4,514	29%	
	Operating Expenses (B Budget)	1,248,325	450,290	798,035	36%	
	Capital Outlay	252,000	-	252,000	0%	
183 Prairie Trnsfr Stn Total		1,506,705	452,156	1,054,549	30%	
187 Rural Sys	Personnel Expenses	1,277	121	1,156	10%	
	Operating Expenses (B Budget)	529,940	192,858	337,082	36%	
	Capital Outlay	66,000	-	66,000	0%	
187 Rural Sys Total		597,217	192,980	404,237	32%	
190 Fighting Creek	Personnel Expenses	12,754	5,970	6,784	47%	
	Operating Expenses (B Budget)	1,176,865	416,223	760,642	35%	
	Capital Outlay	1,240,129	332,116	908,013	27%	
190 Fighting Creek Total		2,429,748	754,309	1,675,439	31%	
Grand Total		60,236,333	24,076,754	36,159,579	40%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
County Commissioners' Admin Codes 002, 003, & 004 (Excludes Grants & Projects)
(See **Note References** on Page 26)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	197,988	3,500	194,488	2%	
	Operating Expenses (B Budget)	1,311,866	606,691	705,175	46%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total		1,509,854	610,192	899,662	40%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	1,223,378	397,992	825,386	33%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		1,223,378	397,992	825,386	33%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	6,500	1,620	4,880	25%	
	Capital Outlay	44,796	44,796	0	100%	(A)
18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total		51,296	46,416	4,880	90%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,500	784	716	52%	Pass-Through Acct
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total		1,500	784	716	52%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	122,892	40,000	82,892	33%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total		122,892	40,000	82,892	33%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	265,941	117,103	148,838	44%	
	Operating Expenses (B Budget)	91,567	11,974	79,593	13%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total		357,508	129,077	228,431	36%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,266,408	415,212	851,196	33%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total		1,266,408	415,212	851,196	33%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	21,900	10,000	11,900	46%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		21,900	10,000	11,900	46%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	335,190	153,260	181,930	46%	
	Operating Expenses (B Budget)	95,789	56,047	39,742	59%	
	Capital Outlay	70,000	-	70,000	0%	
35.1.002.3 - Parks.Dept.Ops Total		500,979	209,307	291,672	42%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	57,893	11,842	46,051	20%	
	Capital Outlay	175,000	175,000	-	100%	(I)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		232,893	186,842	46,051	80%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	322,766	128,881	193,885	40%	
	Operating Expenses (B Budget)	4,388,837	70,253	4,318,584	2%	
	Capital Outlay	64,079	3,446	60,633	5%	
60.1.002.2 - SW.Dept Admin Total		4,775,682	202,579	4,573,103	4%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling						
	Operating Expenses (B Budget)	-	297	(297)		
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling Total		-	297	(297)		
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	4,073,115	1,834,864	2,238,251	45%	
	Operating Expenses (B Budget)	27,875	7,513	20,362	27%	
60.1.002.3 - SW.Dept.Ops Total		4,100,990	1,842,377	2,258,613	45%	
Grand Total		14,165,280	4,091,075	10,074,205	29%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
040 IT					
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging Operating Expenses (B Budget)	-	82,088	(82,088)		
Capital Outlay	168,106	-	168,106	0%	
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging Total	168,106	82,088	86,018	49%	
040 IT Total	168,106	82,088	86,018	49%	
10 GF Total	168,106	82,088	86,018	49%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.003 - Proj.General Imprvmt Capital Outlay	38,055	-	38,055	0%	
11.1.003.5.003 - Proj.General Imprvmt Total	38,055	-	38,055	0%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Capital Outlay	91,963	-	91,963	0%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Total	91,963	-	91,963	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Operating Expenses (B Budget)	54,607	5,207	49,400	10%	
Capital Outlay	442,727	-	442,727	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	497,334	5,207	492,127	1%	
11.1.003.5.69 - Repl Resv/Acq.Gen Accts.Proj.Attorney Center Capital Outlay	491,589	35,299	456,290	7%	
11.1.003.5.69 - Repl Resv/Acq.Gen Accts.Proj.Attorney Center Total	491,589	35,299	456,290	7%	
003 Gen Accts Total	1,118,941	40,506	1,078,435	4%	
11 Repl Resv/Acq Total	1,118,941	40,506	1,078,435	4%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant Personnel Expenses	477,339	171,420	305,919	36%	
Operating Expenses (B Budget)	333,033	69,346	263,687	21%	
Capital Outlay	12,000	10,150	1,850	85%	(*)
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant Total	822,372	250,915	571,457	31%	
15.1.060.4.71 - JF.BOCC.PD.Grants.Indigent Public Def WL Grant Personnel Expenses	626,905	300,253	326,652	48%	
Operating Expenses (B Budget)	640	640	-	100%	(*)
15.1.060.4.71 - JF.BOCC.PD.Grants.Indigent Public Def WL Grant Total	627,545	300,893	326,652	48%	
060 Public Defndr Total	1,449,917	551,808	898,109	38%	
128 JDET Ctr					
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Personnel Expenses	31,830	15,582	16,248	49%	
Operating Expenses (B Budget)	42,382	12,277	30,105	29%	
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Total	74,212	27,860	46,352	38%	
128 JDET Ctr Total	74,212	27,860	46,352	38%	
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Operating Expenses (B Budget)	35,772	24,282	11,490	68%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	35,772	24,282	11,490	68%	(*)
139 Juv Pro Total	35,772	24,282	11,490	68%	
15 JF Total	1,559,901	603,950	955,951	39%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.001 - Public Transport.FTA ID-2018-001-00 Grant 20.507 Operating Expenses (B Budget)	-	4,883	(4,883)		Pending Bgt Adj
20.1.070.4.001 - Public Transport.FTA ID-2018-001-00 Grant 20.507 Total	-	4,883	(4,883)		
20.1.070.4.010 - Public Transport.ITD 5310 Grant 20.513 Operating Expenses (B Budget)	-	39,141	(39,141)		Pending Bgt Adj
20.1.070.4.010 - Public Transport.ITD 5310 Grant 20.513 Total	-	39,141	(39,141)		

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20.1.070.4.020 - Public Transport.FTA ID-2020-001-00 Grant 20.507					
Personnel Expenses	269,499	129,804	139,695	48%	Pending Bgt Adj
Operating Expenses (B Budget)	-	292,931	(292,931)		
20.1.070.4.020 - Public Transport.FTA ID-2020-001-00 Grant 20.507 Total	269,499	422,735	(153,236)	157%	
20.1.070.4.021 - Public Transport.FTA ID-2020-002-00 Grant 20.507					
Operating Expenses (B Budget)	-	7,414	(7,414)		Pending Bgt Adj
20.1.070.4.021 - Public Transport.FTA ID-2020-002-00 Grant 20.507 Total	-	7,414	(7,414)		
20.1.070.4.026 - Public Transport.FTA ID-2020-008 CARES 20.507					
Operating Expenses (B Budget)	-	4,750	(4,750)		Pending Bgt Adj
20.1.070.4.026 - Public Transport.FTA ID-2020-008 CARES 20.507 Total	-	4,750	(4,750)		
20.1.070.4.039 - Public Transport.Bus Svc.ITD 5339 Grant 20.526					
Operating Expenses (B Budget)	-	158	(158)		Pending Bgt Adj
Capital Outlay	-	77,900	(77,900)		
20.1.070.4.039 - Public Transport.Bus Svc.ITD 5339 Grant 20.526 Total	-	78,058	(78,058)		
20.1.070.4.044 - Public Transport.FTA ID-90-X144 Grant 20.507					
Capital Outlay	2,119	2,119	0	100%	(*)
20.1.070.4.044 - Public Transport.FTA ID-90-X144 Grant 20.507 Total	2,119	2,119	0	100%	
20.1.070.4.083 - Public Transport.FTA ID-2018-003-00 Grant 20.507					
Capital Outlay	233,878	-	233,878	0%	Pending Bgt Adj
20.1.070.4.083 - Public Transport.FTA ID-2018-003-00 Grant 20.507 Total	233,878	-	233,878	0%	
20.1.070.4.084 - Public Transport.FTA ID-2018-004-00 Grant 20.507					
Operating Expenses (B Budget)	-	13,872	(13,872)		Pending Bgt Adj
20.1.070.4.084 - Public Transport.FTA ID-2018-004-00 Grant 20.507 Total	-	13,872	(13,872)		
20.1.070.4.09 - Public Transport.FTA ID-2016-009 Grant 20.507					
Operating Expenses (B Budget)	-	7,183	(7,183)		Pending Bgt Adj
20.1.070.4.09 - Public Transport.FTA ID-2016-009 Grant 20.507 Total	-	7,183	(7,183)		
20.1.070.4.091 - Public Transport.FTA ID-2019-001-00 Grant 20.507					
Personnel Expenses	79,287	-	79,287	0%	Pending Bgt Adj
20.1.070.4.091 - Public Transport.FTA ID-2019-001-00 Grant 20.507 Total	79,287	-	79,287	0%	
20.1.070.4.092 - Public Transport.FTA ID-2019-010-00 Grant 20.507					
Operating Expenses (B Budget)	-	11,157	(11,157)		Pending Bgt Adj
20.1.070.4.092 - Public Transport.FTA ID-2019-010-00 Grant 20.507 Total	-	11,157	(11,157)		
070 Bus Svc Total	584,783	591,311	(6,528)	101%	
20 Public Transport Total	584,783	591,311	(6,528)	101%	
21 ARPA Recovery Funds					
110 ARPA County Funding					
21.1.110.4.195 - ARPA Recovery Funds.Covid-19 Cty Wide Expenses					
Personnel Expenses	129,288	45,541	83,747	35%	Pending Bgt Adj
Operating Expenses (B Budget)	-	10,317	(10,317)		
21.1.110.4.195 - ARPA Recovery Funds.Covid-19 Cty Wide Expenses Total	129,288	55,858	73,430	43%	
110 ARPA County Funding Total	129,288	55,858	73,430	43%	
21 ARPA Recovery Funds Total	129,288	55,858	73,430	43%	
30 Airport					
101 Airport					
30.1.101.5.27 - Proj.FAA Pavement Maintenance__					
Operating Expenses (B Budget)	10,200	3,540	6,660	35%	Pending Bgt Adj
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Total	10,200	3,540	6,660	35%	
101 Airport Total	10,200	3,540	6,660	35%	
30 Airport Total	10,200	3,540	6,660	35%	
31 CO Fair					
004 Tax Support					
Operating Expenses (B Budget)	-	209	(209)		Pending Bgt Adj
Capital Outlay	490,050	40,801	449,249	8%	
004 Tax Support Total	490,050	41,010	449,040	8%	
31 CO Fair Total	490,050	41,010	449,040	8%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
50 Constructn					
001 Elected Offcl					
50.1.001.4.842 - Constructn.Broadband CARES Grant #2__ Operating Expenses (B Budget)	-	608,631	(608,631)		Pending Bgt Adj
50.1.001.4.842 - Constructn.Broadband CARES Grant #2__ Total	-	608,631	(608,631)		
001 Elected Offcl Total	-	608,631	(608,631)		
101 Airport					
50.1.101.4.817 - Constructn.AIP 47 Construct Taxiway D__ Capital Outlay	36,176	2,966	33,210	8%	Pending Grant Amendment
50.1.101.4.817 - Constructn.AIP 47 Construct Taxiway D__ Total	36,176	2,966	33,210	8%	
50.1.101.4.818 - Constructn.AIP 48 Decpl Rwy/Taxiway D__ Capital Outlay	389,410	(33,281)	422,691	-9%	
50.1.101.4.818 - Constructn.AIP 48 Decpl Rwy/Taxiway D__ Total	389,410	(33,281)	422,691	-9%	
50.1.101.4.821 - Constructn.AIP 50 Perimeter Fence__ Capital Outlay	-	61,674	(61,674)		
50.1.101.4.821 - Constructn.AIP 50 Perimeter Fence__ Total	-	61,674	(61,674)		
50.1.101.4.822 - Constructn.Airport .Grants.AIP 52 SRE Building__ Capital Outlay	36,942	7,475	29,467	20%	
50.1.101.4.822 - Constructn.Airport .Grants.AIP 52 SRE Building__ Total	36,942	7,475	29,467	20%	
50.1.101.4.823 - Constructn.Airport .Grants.AIP 51 ACRGP (CARES)__ Personnel Expenses	23,000	23,000	-	100%	
50.1.101.4.823 - Constructn.Airport .Grants.AIP 51 ACRGP (CARES)__ Total	23,000	23,000	-	100%	
50.1.101.4.827 - Constructn.Airport .Grants.AIP 53 ARPA__ Personnel Expenses	59,000	-	59,000	0%	(*)
50.1.101.4.827 - Constructn.Airport .Grants.AIP 53 ARPA__ Total	59,000	-	59,000	0%	
101 Airport Total	544,528	61,834	482,694	11%	
155 WW					
50.1.155.4.887 - Constructn.Grants.WW-WIF-Boat Replcmnt__ Capital Outlay	525,000	175,000	350,000	33%	
50.1.155.4.887 - Constructn.Grants.WW-WIF-Boat Replcmnt__ Total	525,000	175,000	350,000	33%	
155 WW Total	525,000	175,000	350,000	33%	
50 Constructn Total	1,069,528	845,465	224,063	79%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Capital Outlay	836,180	29,622	806,558	4%	
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	836,180	29,622	806,558	4%	
182 Ramsey Trnsfr Stn Total	836,180	29,622	806,558	4%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Capital Outlay	196,309	41,036	155,273	21%	
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total	196,309	41,036	155,273	21%	
183 Prairie Trnsfr Stn Total	196,309	41,036	155,273	21%	
187 Rural Sys					
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Operating Expenses (B Budget)	-	3,600	(3,600)		
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Capital Outlay	165,257	4,284	160,973	3%	
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total	165,257	7,884	157,373	5%	
187 Rural Sys Total	165,257	7,884	157,373	5%	
190 Fighting Creek					
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Capital Outlay	346,529	6,687	339,842	2%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	346,529	6,687	339,842	2%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Capital Outlay	313,512	63,859	249,653	20%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	313,512	63,859	249,653	20%	
190 Fighting Creek Total	660,041	70,546	589,495	11%	
60 SW Total	1,857,787	149,088	1,708,699	8%	
Grand Total	6,988,584	2,412,817	4,575,767	35%	

(*) All expenses are eligible under grant guidelines.

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
Clerk's Department Expenditure Budget Status (Includes Projects)
(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Official						
	Operating Expenses (B Budget)	6,420	368	6,052	6%	
001 Elected Official Total		6,420	368	6,052	6%	
201-Auditor						
	Personnel Expenses	1,529,729	738,919	790,810	48%	
	Operating Expenses (B Budget)	50,718	10,594	40,124	21%	
201-Auditor Total		1,580,447	749,513	830,934	47%	
205-Elections						
	Personnel Expenses	350,074	147,519	202,555	42%	
	Operating Expenses (B Budget)	447,654	160,992	286,662	36%	
205-Elections Total		797,728	308,511	489,217	39%	
209-Recorders						
	Personnel Expenses	372,199	139,568	232,631	37%	
	Operating Expenses (B Budget)	17,595	2,132	15,463	12%	
209-Recorders Total		389,794	141,700	248,094	36%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	275,000	57,858	217,142	21%	
246 County asst-KMC IPH Total		275,000	57,858	217,142	21%	
40.002 Indigent Admin						
	Personnel Expenses	261,476	129,738	131,738	50%	
	Operating Expenses (B Budget)	15,910	1,492	14,418	9%	
40.002 Indigent Admin Total		277,386	131,230	146,156	47%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	267,429	70,645	196,784	26%	
40.245-Indigent Co. Asst Total		267,429	70,645	196,784	26%	
45.2.221.3 - District Court Clerk						
	Personnel Expenses	4,256,839	1,966,283	2,290,556	46%	
	Operating Expenses (B Budget)	26,791	2,683	24,108	10%	
	Capital Outlay	7,159	3,314	3,845	46%	
45.2.221.3 - District Court Clerk Total		4,290,789	1,972,280	2,318,509	46%	
45.2.221.3.223 - District Court Clerk - Compliance						
	Personnel Expenses	65,010	23,784	41,226	37%	
45.2.221.3.223 - District Court Clerk - Compliance Total		65,010	23,784	41,226	37%	
Grand Total		7,950,003	3,455,888	4,494,115	43%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Treasurer's Expenditure Budget Status Report

(See **Note References** on Page 26)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
001 Elected Official						
	Personnel Expenses	637,277	317,083	320,194	50%	
	Operating Expenses (B Budget)	318,971	93,668	225,303	29%	
001 Elected Official Total		956,248	410,750	545,498	43%	
Grand Total		956,248	410,750	545,498	43%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Assessor's Expenditure Budget Status Report

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	750,364	347,419	402,945	46%	
	Operating Expenses (B Budget)	94,350	21,882	72,468	23%	
001 Elected Offcl Total		844,714	369,301	475,413	44%	
413 DMV-CDA						
	Personnel Expenses	1,306,934	630,086	676,848	48%	
	Operating Expenses (B Budget)	28,340	3,959	24,381	14%	
413 DMV-CDA Total		1,335,274	634,045	701,229	47%	
417 DMV-PF						
	Operating Expenses (B Budget)	17,293	10,088	7,205	58%	
417 DMV-PF Total		17,293	10,088	7,205	58%	
421 Appraisal						
	Personnel Expenses	2,286,637	968,695	1,317,942	42%	
	Operating Expenses (B Budget)	149,494	46,843	102,651	31%	
	Capital Outlay	145,333	18,350	126,983	13%	
421 Appraisal Total		2,581,464	1,033,888	1,547,576	40%	
425 Land Records						
	Personnel Expenses	655,085	311,572	343,513	48%	
	Operating Expenses (B Budget)	20,089	4,347	15,742	22%	
425 Land Records Total		675,174	315,919	359,255	47%	
Grand Total		5,453,919	2,363,240	3,090,679	43%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
Coroner's Expenditure Budget Status Report
(See **Note References** on Page 26)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Coroner						
	Personnel Expenses	317,916	149,755	168,161	47%	
	Operating Expenses (B Budget)	233,609	108,168	125,441	46%	
	Capital Outlay	21,393	21,392	1	100%	(J)
001 Coroner Total		572,918	279,315	293,603	49%	
Grand Total		572,918	279,315	293,603	49%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

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

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	1,227,829	587,274	640,555	48%	
	Operating Expenses (B Budget)	535,982	165,851	370,131	31%	
001 Elected Offcl Total		1,763,811	753,125	1,010,686	43%	
049 Auto Shop						
	Personnel Expenses	225,092	107,906	117,186	48%	
	Operating Expenses (B Budget)	16,707	6,718	9,989	40%	
049 Auto Shop Total		241,799	114,624	127,175	47%	
114 OEM						
	Personnel Expenses	273,153	130,991	142,162	48%	
	Operating Expenses (B Budget)	41,148	17,720	23,428	43%	
114 OEM Total		314,301	148,710	165,591	47%	
120 911						
	Personnel Expenses	2,705,137	1,092,849	1,612,288	40%	
	Operating Expenses (B Budget)	91,727	37,083	54,644	40%	
120 911 Total		2,796,864	1,129,932	1,666,932	40%	
124 911 - Enhncd Sys						
	Personnel Expenses	500,090	232,510	267,580	46%	
	Operating Expenses (B Budget)	1,122,209	582,473	539,736	52%	
	Capital Outlay	900,569	136	900,433	0%	
124 911 - Enhncd Sys Total		2,522,868	815,120	1,707,748	32%	
603 Civil						
	Personnel Expenses	820,502	403,868	416,634	49%	
	Operating Expenses (B Budget)	25,833	11,497	14,336	45%	
603 Civil Total		846,335	415,366	430,969	49%	
604 Animal Cntrl						
	Personnel Expenses	203,470	87,831	115,639	43%	
	Operating Expenses (B Budget)	43,438	10,722	32,716	25%	
604 Animal Cntrl Total		246,908	98,553	148,355	40%	
605 Patrol						
	Personnel Expenses	8,118,474	3,823,176	4,295,298	47%	
	Operating Expenses (B Budget)	758,911	426,530	332,381	56%	
	Capital Outlay	188,668	-	188,668	0%	
	Debt Services	700,000	680,065	19,935	97%	(K)
605 Patrol Total		9,766,053	4,929,770	4,836,283	50%	
620 Detective						
	Personnel Expenses	2,116,880	1,044,489	1,072,391	49%	
	Operating Expenses (B Budget)	146,681	66,277	80,404	45%	
620 Detective Total		2,263,561	1,110,766	1,152,795	49%	
625 Drivers Lic						
	Personnel Expenses	639,044	295,838	343,206	46%	
	Operating Expenses (B Budget)	31,917	20,576	11,341	64%	(L)
625 Drivers Lic Total		670,961	316,414	354,547	47%	
630 Records						
	Personnel Expenses	706,201	346,265	359,936	49%	
	Operating Expenses (B Budget)	18,881	3,623	15,258	19%	
630 Records Total		725,082	349,889	375,193	48%	
635 SWAT						
	Operating Expenses (B Budget)	52,802	17,112	35,690	32%	
635 SWAT Total		52,802	17,112	35,690	32%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

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

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
640 Search & Resc						
	Operating Expenses (B Budget)	60,833	44,625	16,208	73%	(M)
640 Search & Resc Total		60,833	44,625	16,208	73%	
650 Maint						
	Personnel Expenses	438,938	216,855	222,083	49%	
	Operating Expenses (B Budget)	268,724	141,459	127,265	53%	
	Capital Outlay	47,000	45,550	1,450	97%	(N)
650 Maint Total		754,662	403,864	350,798	54%	
660 Jail Ops						
	Personnel Expenses	11,270,099	5,437,200	5,832,899	48%	
	Operating Expenses (B Budget)	4,363,298	2,186,527	2,176,771	50%	
	Capital Outlay	135,978	48,717	87,261	36%	
660 Jail Ops Total		15,769,375	7,672,445	8,096,930	49%	
685 Rec Safety						
	Personnel Expenses	61,102	19,209	41,893	31%	
	Operating Expenses (B Budget)	152,258	35,250	117,008	23%	
	Capital Outlay	256,661	13,626	243,035	5%	
685 Rec Safety Total		470,021	68,086	401,935	14%	
Grand Total		39,266,236	18,388,399	20,877,837	47%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

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

(See **Note References** on Page 26)

	Budget	Actual	Bdgt - Actual	% Used	Note Ref
Revenue & Expenses					
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure					
Revenue					
Fines and Forfeitures	-	10,997	10,997		
Investment Gain/(Loss)	-	377	377		
Revenue Total	-	11,373	11,373		
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure	-	11,373	11,373		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	-	1,094	(1,094)		
Utilities	-	387	(387)		
Op Expense Total	-	1,481	(1,481)		
Expenses Total	-	1,481	(1,481)		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure	-	1,481	(1,481)		
Net Gain (Loss) KCSO Drug Seizure activity	-	9,893	9,893		

Kootenai County
 UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
 Sheriff's Grants and Projects Budget Status
 (See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.6.114.4.114 - GF.SO.OEM.Grants.WUI 18WFM-Kootenai__						
	Operating Expenses (B Budget)	167,640	54,695	112,945	33%	
10.6.114.4.114 - GF.SO.OEM.Grants.WUI 18WFM-Kootenai__	Total	167,640	54,695	112,945	33%	
10.6.114.4.121 - GF.Sheriff.OEM.Grants.2020 SHSP SS-00070__						
	Operating Expenses (B Budget)	70,955	16,515	54,440	23%	
	Capital Outlay	-	49,570	(49,570)		
10.6.114.4.121 - GF.Sheriff.OEM.Grants.2020 SHSP SS-00070__	Total	70,955	66,085	4,870	93%	(*)
10.6.114.4.122 - GF.Sheriff.OEM.Grants.2021 SHSP SS-00070__						
	Operating Expenses (B Budget)	190,736	15,292	175,444	8%	
10.6.114.4.122 - GF.Sheriff.OEM.Grants.2021 SHSP SS-00070__	Total	190,736	15,292	175,444	8%	
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct						
	Operating Expenses (B Budget)	-	8,550	(8,550)		
	Capital Outlay	-	45,129	(45,129)		
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct	Total	-	53,679	(53,679)		Pending YE Adj
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants						
	Operating Expenses (B Budget)	65	-	65	0%	
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants	Total	65	-	65	0%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE						
	Personnel Expenses	18,237	4,436	13,801	24%	
	Operating Expenses (B Budget)	2,933	-	2,933	0%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE	Total	21,170	4,436	16,734	21%	
15.6.605.4.615 - JF.Sheriff.Patrol.Grants.FY19 Operation Stonegarden__						
	Personnel Expenses	36,733	13,683	23,050	37%	
15.6.605.4.615 - JF.Sheriff.Patrol.Grants.FY19 Operation Stonegarden__	Total	36,733	13,683	23,050	37%	
15.6.605.4.618 - JF.Sheriff.Patrol.Grants.FY20 Operation Stonegarden						
	Personnel Expenses	57,302	-	57,302	0%	
	Operating Expenses (B Budget)	7,520	-	7,520	0%	
	Capital Outlay	15,178	-	15,178	0%	
15.6.605.4.618 - JF.Sheriff.Patrol.Grants.FY20 Operation Stonegarden	Total	80,000	-	80,000	0%	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol						
	Personnel Expenses	-	7,293	(7,293)		
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol	Total	-	7,293	(7,293)		Pending Bdg Adj
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	55,965	-	55,965	0%	
	Operating Expenses (B Budget)	-	11,726	(11,726)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety	Total	55,965	11,726	44,239	21%	(*)
Grand Total		623,264	226,889	396,375	36%	

(*) All expenses are eligible under grant guidelines.

Kootenai County
 UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
 Prosecuting Attorney's Expenditure Budget Status Report
 (See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.050.0 - PA.Civil Division.Admin						
	Personnel Expenses	846,036	439,357	406,679	52%	
	Operating Expenses (B Budget)	64,457	18,774	45,683	29%	
10.7.050.0 - PA.Civil Division.Admin Total		910,493	458,131	452,362	50%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	441,985	214,581	227,404	49%	
	Operating Expenses (B Budget)	68,294	33,271	35,023	49%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		510,279	247,852	262,427	49%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	348,934	170,133	178,801	49%	
	Operating Expenses (B Budget)	12,955	2,955	10,000	23%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		361,889	173,087	188,802	48%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	4,390,236	1,964,280	2,425,956	45%	
	Operating Expenses (B Budget)	186,461	97,735	88,726	52%	
15.7.001.3 - Justice Fund.PA.Operations Total		4,576,697	2,062,014	2,514,683	45%	
15.7.001.3.61 - JF.Pros Atty.Elected Offcl.Ops.Capital/Major Cases						
	Operating Expenses (B Budget)	0	1,634	(1,634)		(*)
15.7.001.3.61 - JF.Pros Atty.Elected Offcl.Ops.Capital/Major Cases Total		0	1,634	(1,634)		
Total Admin & Operation		6,359,358	2,942,720	3,416,638	46%	

(*) Immaterial budget overage, absorbed with in main budget.

Prosecutor Grants

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.137.4.137-Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	7,504	1,578	5,926	21%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		7,504	1,578	5,926	21%	
Total Admin & Operation		7,504	1,578	5,926	21%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

District Court Expenditure Budget Status Report

(See **Note References** on Page 26)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					
Personnel Expenses	2,398,424	1,132,144	1,266,280	47%	
Operating Expenses (B Budget)	798,337	389,956	408,381	49%	
Total	3,196,761	1,522,100	1,674,661	48%	
252 Drug Court					
Personnel Expenses	3,484	5,867	(2,383)	168%	(O)
Operating Expenses (B Budget)	45,050	18,118	26,932	40%	
252 Drug Court Total	48,534	23,984	24,550	49%	
253 D.U.I. Court					
Operating Expenses (B Budget)	35,587	12,535	23,052	35%	
253 D.U.I. Court Total	35,587	12,535	23,052	35%	
254 Mental Health Court					
Personnel Expenses	81,488	39,169	42,319	48%	(P)
Operating Expenses (B Budget)	38,060	26,717	11,343	70%	
254 Mental Health Court Total	119,548	65,886	53,662	55%	
001 DC-Elected Offcl Total	3,400,430	1,624,505	1,775,925	48%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,300	4,384	10,916	29%	
Fund 455 Court Interlock Device Total	15,300	4,384	10,916	29%	
Grand Total	3,415,730	1,628,889	1,786,841	48%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	6,553,224	4,167,859	(2,385,365)	64%
13 Liability Insurance	769,599	488,659	(280,940)	63%
15 Justice Fund	34,943,891	22,094,533	(12,849,358)	63%
30 Airport	131,000	83,815	(47,185)	64%
31 County Fair	120,000	75,894	(44,106)	63%
32 Noxious Weed Cntrl	347,487	220,830	(126,657)	64%
33 Health District	785,475	498,100	(287,375)	63%
34 Historical Society	21,900	13,921	(7,979)	64%
35 Parks	409,127	259,704	(149,423)	63%
40 Indigent	-	49	49	-
45 District Court	6,099,855	3,865,233	(2,234,622)	63%
46 Revaluation	3,024,020	1,918,646	(1,105,374)	63%
47 Emergency Medical System	3,091,437	1,956,464	(1,134,973)	63%
49 Aquifer Protection	418,968	273,968	(145,000)	65%
Grand Total	56,715,983	35,917,676	(20,798,307)	63%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Property Tax Revenue For Tax Years through 2021, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2018 & Prior	-	3,124	3,124	
	Property Taxes, 2019	-	15,021	15,021	
	Property Taxes, 2020	-	38,977	38,977	
	Property Taxes, 2021	6,488,224	4,062,643	(2,425,581)	62.6%
	Spec'l Assmnt Taxes, 2018 & Prior	-	-	-	
	Spec'l Assmnt Taxes, 2019	-	570	570	
	Spec'l Assmnt Taxes, 2020	-	1,199	1,199	
	Spec'l Assmnt Taxes, 2021	-	31,563	31,563	
	Late Prop Tx Chrg & Int.	65,000	14,763	(50,237)	22.7%
10 General Fund Total		6,553,224	4,167,859	(2,385,365)	63.6%
13 Liab Ins	Property Taxes, 2018 & Prior	-	219	219	
	Property Taxes, 2019	-	919	919	
	Property Taxes, 2020	-	4,260	4,260	
	Property Taxes, 2021	769,599	481,898	(287,701)	62.6%
	Late Prop Tx Chrg & Int.	-	1,362	1,362	
13 Liability Insurance Total		769,599	488,659	(280,940)	63.5%
15 JF	Property Taxes, 2018 & Prior	-	10,120	10,120	
	Property Taxes, 2019	-	41,434	41,434	
	Property Taxes, 2020	-	194,644	194,644	
	Property Taxes, 2021	34,793,891	21,786,429	(13,007,462)	62.6%
	Late Prop Tx Chrg & Int.	150,000	61,906	(88,094)	41.3%
15 Justice Fund Total		34,943,891	22,094,533	(12,849,358)	63.2%
30 Airport	Property Taxes, 2018 & Prior	-	89	89	
	Property Taxes, 2019	-	424	424	
	Property Taxes, 2020	-	936	936	
	Property Taxes, 2021	131,000	82,016	(48,984)	62.6%
	Late Prop Tx Chrg & Int.	-	349	349	
30 Airport Total		131,000	83,815	(47,185)	64.0%
31 CO Fair	Property Taxes, 2018 & Prior	-	27	27	
	Property Taxes, 2019	-	105	105	
	Property Taxes, 2020	-	464	464	
	Property Taxes, 2021	120,000	75,125	(44,875)	62.6%
	Late Prop Tx Chrg & Int.	-	174	174	
31 County Fair Total		120,000	75,894	(44,106)	63.2%
32 NWC	Property Taxes, 2018 & Prior	-	103	103	
	Property Taxes, 2019	-	442	442	
	Property Taxes, 2020	-	2,071	2,071	
	Property Taxes, 2021	347,487	217,568	(129,919)	62.6%
	Late Prop Tx Chrg & Int.	-	645	645	
32 Noxious Weed Control Total		347,487	220,830	(126,657)	63.6%
33 Health Dist	Property Taxes, 2018 & Prior	-	248	248	
	Property Taxes, 2019	-	996	996	
	Property Taxes, 2020	-	4,527	4,527	
	Property Taxes, 2021	783,975	490,890	(293,085)	62.6%
	Late Prop Tx Chrg & Int.	1,500	1,439	(61)	95.9%
33 Health District Total		785,475	498,100	(287,375)	63.4%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Property Tax Revenue For Tax Years through 2021, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
34 Hist Society	Property Taxes, 2018 & Prior	-	5	5	
	Property Taxes, 2019	-	34	34	
	Property Taxes, 2020	-	127	127	
	Property Taxes, 2021	21,900	13,714	(8,186)	62.6%
	Late Prop Tx Chrg & Int.	-	41	41	
34 Historical Society Total		21,900	13,921	(7,979)	63.6%
35 Parks	Property Taxes, 2018 & Prior	-	112	112	
	Property Taxes, 2019	-	449	449	
	Property Taxes, 2020	-	2,250	2,250	
	Property Taxes, 2021	409,127	256,183	(152,944)	62.6%
	Late Prop Tx Chrg & Int.	-	711	711	
35 Parks Total		409,127	259,704	(149,423)	63.5%
40 Indigent	Property Taxes, 2018 & Prior	-	32	32	
	Late Prop Tx Chrg & Int.	-	17	17	
40 Indigent Total		-	49	49	
45 Dist Crt	Property Taxes, 2018 & Prior	-	522	522	
	Property Taxes, 2019	-	2,347	2,347	
	Property Taxes, 2020	-	33,822	33,822	
	Property Taxes, 2021	6,099,855	3,819,476	(2,280,379)	62.6%
	Late Prop Tx Chrg & Int.	-	9,066	9,066	
45 District Court Total		6,099,855	3,865,233	(2,234,622)	63.4%
46 Reval	Property Taxes, 2018 & Prior	-	836	836	
	Property Taxes, 2019	-	3,324	3,324	
	Property Taxes, 2020	-	15,831	15,831	
	Property Taxes, 2021	3,024,020	1,893,510	(1,130,510)	62.6%
	Late Prop Tx Chrg & Int.	-	5,146	5,146	
46 Revaluation Total		3,024,020	1,918,646	(1,105,374)	63.4%
47 EMS	Property Taxes, 2018 & Prior	-	856	856	
	Property Taxes, 2019	-	3,642	3,642	
	Property Taxes, 2020	-	17,055	17,055	
	Property Taxes, 2021	3,081,437	1,929,473	(1,151,964)	62.6%
	Late Prop Tx Chrg & Int.	10,000	5,438	(4,562)	54.4%
47 EMS Total		3,091,437	1,956,464	(1,134,973)	63.3%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2018 & Prior	-	340	340	
	Spec'l Assmnt Taxes, 2019	-	811	811	
	Spec'l Assmnt Taxes, 2020	-	3,307	3,307	
	Spec'l Assmnt Taxes, 2021	418,968	268,493	(150,475)	64.1%
	Late Prop Tx Chrg & Int.	-	1,017	1,017	
49 Aquifer Protection Total		418,968	273,968	(145,000)	65.4%
Grand Total		56,715,983	35,917,676	(20,798,307)	63.3%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	18,089,858	6,356,807	(11,733,051)	35%
11 Replacement Resv	-	72,182	72,182	***
13 Liability Insurance	-	994	994	***
14 Health Insurance	11,585,171	5,832,366	(5,752,805)	50%
15 Justice Fund	13,031,191	7,107,958	(5,923,233)	55%
154 Jail Commissary	67,301	59,486	(7,815)	88%
155 Sheriff Donation	32,268	175,265	142,997	543%
158 KCSO Drug Seizure	-	11,373	11,373	***
18 Centennial Trail	20,000	20,000	-	100%
19 Tourism Promotion	1,500	312	(1,188)	21%
20 Public Transport	538,007	952,459	414,452	177%
21 ARPA Recovery Funds	129,288	16,079,404	15,950,116	12437%
30 Airport	1,193,959	665,834	(528,125)	56%
301 Airport Sewer Fund	84,000	41,758	(42,242)	50%
31 CO Fair	465,356	(5,144)	(470,500)	-1% (*)
32 Noxious Weed	200	3,203	3,003	1602%
34 Hist Society	-	-	-	0%
35 Parks	(19,000)	65,228	84,228	-343%
36 Snowmobile	75,481	24,263	(51,218)	32%
37 County Vessel	695,965	65,281	(630,684)	9%
38 Public Access	7,500	42	(7,458)	1%
40 Indigent fund	300,000	289,980	(10,020)	97%
45 District Court	1,367,250	883,754	(483,496)	65%
455 Court Interlock	15,300	10,699	(4,602)	70%
47 Emergency Medical Svc	177,984	71,188	(106,796)	40%
49 Aquifer Prot	100,000	50,000	(50,000)	50%
50 Construction Fund	1,069,528	743,920	(325,608)	70%
60 Solid Waste	14,377,152	7,901,211	(6,475,941)	55%
Grand Total	63,405,259	47,479,822	(15,925,437)	75%

(*) Prior year grant revenue to be received

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022
Summary Cash Listing
From October 1, 2021 to March 31, 2022

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Total Increase</u>	<u>Total Decrease</u>	<u>Ending Balance</u>	<u>Note Ref</u>
10	General Fund	17,628,445	24,904,177	28,399,560	14,133,062	
11	Replacement Rsrv/Acquisition Fund	14,383,935	4,694,971	336,050	18,742,857	
12	Unemployment Insurance Fund	1,216,796	28,421,163	29,251,059	386,900	
13	Liability Insurance Fund	240,615	561,438	849,571	(47,517)	(E)
14	Health Insurance Fund	3,240,705	6,075,585	6,194,250	3,122,040	
15	Justice Fund	12,843,257	36,175,344	29,060,761	19,957,841	
154	Jail Commissary Fund	282,854	68,245	20,775	330,324	
155	Sheriff Donation Fund	63,536	127,904	72,079	119,361	
158	Drug Seizure - KCSO Patrol Fund	178,510	11,373	1,550	188,334	
18	Centennial Trail Fund	178,979	25,000	46,416	157,563	
19	Tourism Promotion Fund	978	784	784	978	
20	Public Transportation Fund	399,561	710,432	744,395	365,598	
21	ARPA Recovery Funds	16,077,629	7,493	61,576	16,023,545	
30	Airport Fund	1,206,560	998,351	989,795	1,215,117	
301	Airport Sewer Fund	220,557	347,533	112,311	455,779	
31	County Fair Fund	56,398	75,894	123,533	8,759	
32	Noxious Weed Fund	76,996	235,617	133,151	179,462	
33	Health District Fund	192,864	956,535	415,212	734,187	
34	Historical Society Fund	5,385	18,827	11,893	12,320	
35	Parks and Recreation Fund	411,042	408,461	407,517	411,986	
36	Snowmobile Fund	56,317	49,644	109,898	(3,937)	(*)
37	County Vessel Fund	475,498	106,932	212,946	369,483	
38	Public Access Fund	19,847	42	-	19,889	
40	Indigent Fund	3,858,978	624,600	922,324	3,561,253	
45	District Court Fund	2,038,130	5,035,676	3,688,379	3,385,428	
455	Court Interlock Fund	141,824	10,699	4,612	147,911	
46	Revaluation Fund	1,042,871	2,051,895	1,400,852	1,693,913	
47	Emergency Management Fund	11,399	2,070,645	2,025,912	56,132	
49	Aquifer Protection Dstr Fund	1,112,372	323,968	188,346	1,247,995	
50	Construction Fund	-	877,653	979,198	(101,545)	(**)
60	Solid Waste Fund	36,834,554	8,824,137	5,737,961	39,920,730	
862	Sheriff Evidence Trust Fund	3,726	-	-	3,726	
880	PA Civil Forfeiture Trust Fund	28,013	43,233	39,119	32,127	

(*) Pending arrival of state funds

(**) Negative cash balance due to Grant programs anticipating reimbursement.

Kootenai County
Summary of Fund Balances 2022

Fund #	Fund Title	Total Adjusted FY 2021 (*)	Limitations & Planned Uses					Unassigned Fund Balance
			Restricted	Budgeted for Operations	FY22 Budgeted		Assigned	
					Carry overs	Cap Project		
10	General Fund	16,302,481	1,326,175	517,406	959,975	1,500,000	11,998,924	
11	Replacement Reserve/Acquisition	18,916,781	779,561	512,125	812,415	16,812,680	-	
12	PR Payable	-	-	-	-	-	-	
13	Liability Insurance Fund	237,786	237,786	-	-	-	-	
14	Health Insurance Fund	2,160,606	2,160,606	-	-	-	-	
15	Justice Fund	11,885,452	203,579	220,130	191,333	313,875	10,956,535	
154	Jail Commissary	291,313	291,313	-	-	-	-	
155	Sheriff Donation	-	-	-	-	-	-	
158	Sheriff Drug Seizure	178,441	178,441	-	-	-	-	
18	Centennial Trail	178,979	178,979	-	-	-	-	
19	Tourism Promotion Fund	1,451	1,451	-	-	-	-	
20	Public Transportation Fund	-	-	-	-	-	-	
21	ARPA Recovery Funds	-	-	-	-	-	-	
30	Airport Fund	1,037,447	(279,988)	-	1,317,435	-	-	
301	Airport Sewer Fund	215,835	185,835	-	30,000	-	-	
31	County Fair Fund	19,095	16,203	-	2,892	-	-	
32	Noxious Weeds	75,011	75,011	-	-	-	-	
33	Health District Fund	193,585	193,585	-	-	-	-	
34	Historical Society Fund	8,419	8,419	-	-	-	-	
35	Parks & Recreation Fund	397,800	397,800	-	-	-	-	
36	Snowmobile Fund	57,562	43,894	13,668	-	-	-	
37	County Vessel Fund	497,466	233,001	21,476	242,989	-	-	
38	Public Access Contribution Fund	19,847	19,847	-	-	-	-	
40	Indigent Fund	3,787,872	3,120,039	667,833	-	-	-	
45	District Court Fund	1,778,138	1,770,980	-	7,159	-	-	
455	Court Interlock Fund	141,596	141,596	-	-	-	-	
46	Revaluation Fund	1,040,281	958,948	50,000	31,333	-	-	
47	Emergency Medical Services Fund	45,677	45,677	-	-	-	-	
49	Aquifer Protection District Fund	1,044,811	1,002,101	42,710	-	-	-	
50	General Construction Fund	-	-	-	-	-	-	
60	Solid Waste Disposal Fund (Net of Capital Assets)	33,636,314	-	2,661,186	1,566,994	355,207	29,052,927	
Totals		94,150,046	13,290,839	4,706,534	5,162,526	18,981,762	52,008,386	
	Net Balance w/o Enterprise Fund (Solid Waste)		13,290,839	2,045,348	3,595,532	18,626,555	22,955,459	

(*) The Adjusted Fund Balances for FY21 reflects the Fund Balance policy adjustments from BOCC Resolution 2022-25.

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current Fund Balance	Note Ref
	Fund Balance FY 2022	Revenue	Expenses	YTD Change		
10 General Fund	16,302,481	8,878,647	(11,064,792)	(2,186,145)	14,116,336	
11 Replacement Resv/Acq	18,916,781	(133,418)	(40,506)	(173,924)	18,742,857	
13 Liability Insurance	237,786	544,018	(829,321)	(285,303)	(47,517)	(E)
14 Health Insurance	2,160,606	5,832,366	(5,874,850)	(42,485)	2,118,121	
15 Justice Fund	11,885,452	30,714,626	(23,137,338)	7,577,288	19,462,740	
154 Jail Commissary	291,313	59,486	(20,577)	38,909	330,223	
155 Sheriff Donation	-	175,265	(55,383)	119,883	119,883	
158 Sheriff Drug Seizure	178,441	11,373	(1,481)	9,893	188,334	
18 Centennial Trail	178,979	25,000	(46,416)	(21,416)	157,563	
19 Tourism Promo	1,451	312	(784)	(473)	978	
20 Public Transport	-	952,459	(591,311)	361,148	361,148	
21 ARPA Recovery Funds	-	16,079,404	(55,858)	16,023,545	16,023,545	
30 Airport	1,037,447	778,357	(706,959)	71,398	1,108,844	
301 Airport Sewer Fund	215,835	296,758	(58,414)	238,344	454,179	
31 County Fair	19,095	70,675	(81,010)	(10,336)	8,759	
32 Noxious Weed Ctrl	75,011	233,528	(129,077)	104,451	179,462	
33 Health District	193,585	955,813	(415,212)	540,601	734,187	
34 Historical Society	8,419	13,901	(10,000)	3,901	12,320	
35 Parks	397,800	410,435	(396,149)	14,286	412,086	
36 Snowmobile	57,562	49,263	(110,762)	(61,499)	(3,937)	(*)
37 County Vessel	497,466	74,978	(202,761)	(127,783)	369,683	
38 Public Access	19,847	42	-	42	19,889	
40 Indigent	3,787,872	(133,002)	(201,875)	(334,877)	3,452,995	
45 District Court	1,778,138	5,026,593	(3,620,568)	1,406,025	3,184,163	
455 Court Interlock	141,596	10,699	(4,384)	6,315	147,911	
46 Revaluation	1,040,281	2,003,439	(1,349,807)	653,632	1,693,913	
47 Emergency Medical Services	45,677	2,024,967	(2,070,645)	(45,677)	(0)	
49 Aquifer Protection	1,044,811	305,173	(101,989)	203,184	1,247,995	
50 Construction	-	743,920	(845,465)	(101,545)	(101,545)	(**)
60 Solid Waste	33,636,314	7,354,554	(3,810,857)	3,543,698	37,180,012	
Grand Total	94,150,046	83,359,630	(55,834,551)	27,525,079	121,675,126	

(*) Pending arrival of state funds

(**) Deficit fund balances due to pending grant reimbursement requests.

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Departments that have significant expenditures exceeding total budget by more than 62% are explained below.

Department-Program	Budget Classification	YTD - FY 2022		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments:						
004 Tax Support	Operating Expenses (B Budget)	1,419,200	467,617	951,583	33%	
	Capital Outlay	44,796	44,796	-	100%	(A)
004 Tax Support Total		1,463,996	512,413	951,583	35%	
010 B & G	Personnel Expenses	412,560	184,131	228,429	45%	
	Operating Expenses (B Budget)	319,728	155,338	164,390	49%	
	Capital Outlay	43,106	46,795	(3,689)	109%	(B)
010 B & G Total		775,394	386,265	389,129	50%	
018 Veterans Svc	Personnel Expenses	135,479	61,882	73,597	46%	
	Operating Expenses (B Budget)	12,733	8,197	4,536	64%	(C)
018 Veterans Svc Total		148,212	70,079	78,133	47%	
020 Comm Develop	Personnel Expenses	2,854,445	1,296,371	1,558,074	45%	
	Operating Expenses (B Budget)	125,045	99,202	25,843	79%	
	Capital Outlay	49,560	48,400	1,160	98%	
020 Comm Develop Total		3,029,050	1,443,973	1,585,077	48%	(D)
053 Liability Ins	Operating Expenses (B Budget)	879,669	829,321	50,348	94%	(E)
053 Liability Ins Total		879,669	829,321	50,348	94%	
128 JDET Ctr	Personnel Expenses	2,863,809	1,168,848	1,694,961	41%	
	Operating Expenses (B Budget)	222,553	85,090	137,463	38%	
	Capital Outlay	6,500	5,314	1,186	82%	(F)
128 JDET Ctr Total		3,092,862	1,259,252	1,833,610	41%	
165 Snowmobile	Personnel Expenses	6,074	3,933	2,141	65%	
	Operating Expenses (B Budget)	12,001	8,108	3,893	68%	
	Capital Outlay	25,000	23,786	1,214	95%	
165 Snowmobile Total		43,075	35,827	7,248	83%	(G)

Over Budget Explanation:

- (A) BOCC, Tax Support:** Capital - Budgeted \$44.8k Centennial Trail lighting project
- (B) BOCC, B & G:** Capital - Budgeted \$33k truck and \$10k riding lawn mower, Unbudgeted \$3.7k accessories for riding mower
- (C) BOCC, Veterans Svc:** Operating - Unbudgeted \$4.5k copier
- (D) BOCC, Comm Dev:** Operating - Overbudget by \$12.2k consultants, \$1.8k vehicle maintenance and \$1k uniforms
Capital - Budgeted \$48.4k 2 vehicles
- (E) BOCC, Liability Insurance:** Operating - All ICRMP liability insurance premiums paid, currently causing a fund balance & cash balance deficit until additional P-Tax revenue is received.
- (F) BOCC, JDET Center:** Capital - Budgeted \$3k camera project
- (G) BOCC, Snowmobile:** Operating - All significant winter operation costs have been recorded as of quarter end

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Departments that have significant expenditures exceeding total budget by more than 62% are explained below.

Department-Program	Budget Classification	YTD - FY 2022		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments (continued):						
167 Snowmobile St Mgmt	Personnel Expenses	2,769	2,896	(127)	105%	
	Operating Expenses (B Budget)	62,874	54,332	8,542	86%	
167 Snowmobile St Mgmt Total		65,643	57,228	8,415	87%	(H)
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	57,893	11,842	46,051	20%	
	Capital Outlay	175,000	175,000	-	100%	(I)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		232,893	186,842	46,051	80%	
Coroner Departments:						
001 Coroner	Personnel Expenses	317,916	149,755	168,161	47%	
	Operating Expenses (B Budget)	233,609	108,168	125,441	46%	
	Capital Outlay	21,393	21,392	1	100%	(J)
001 Coroner Total		572,918	279,315	293,603	49%	
Sheriff Departments:						
605 Patrol	Personnel Expenses	8,118,474	3,823,176	4,295,298	47%	
	Operating Expenses (B Budget)	758,911	426,530	332,381	56%	
	Capital Outlay	188,668	-	188,668	0%	
	Debt Services	700,000	680,065	19,935	97%	(K)
605 Patrol Total		9,766,053	4,929,770	4,836,283	50%	
625 Drivers Lic	Personnel Expenses	639,044	295,838	343,206	46%	
	Operating Expenses (B Budget)	31,917	20,576	11,341	64%	(L)
625 Drivers Lic Total		670,961	316,414	354,547	47%	
640 Search & Resc	Operating Expenses (B Budget)	60,833	44,625	16,208	73%	(M)
640 Search & Resc Total		60,833	44,625	16,208	73%	
650 Maint	Personnel Expenses	438,938	216,855	222,083	49%	
	Operating Expenses (B Budget)	268,724	141,459	127,265	53%	
	Capital Outlay	47,000	45,550	1,450	97%	(N)
650 Maint Total		754,662	403,864	350,798	54%	

Over Budget Explanation:

- (H) BOCC, Snowmobile State Mgmt:** Operating - All significant winter operation costs have been recorded as of quarter end
- (I) BOCC, Parks, Boat Launch:** Capital - Budgeted \$175k Parks & Waterways boat deposit
- (J) Coroner:** Capital - Budgeted morgue trailer (split with SHSP Grant)
- (K) Sheriff, Patrol:** Debt Services - Annual budgeted vehicle lease payment
- (L) Sheriff, Drivers License:** Operating - Budgeted \$12k software maintenance
- (M) Sheriff, Search & Resc:** Operating - Unbudgeted \$15.3k for training seminar and \$1.5k laptop (volunteer side - donation funded)
- (N) Sheriff, Maintenance:** Capital - Budgeted \$35k plus \$4.5k unbudgeted for a skid steer due to higher than anticipated cost, Unbudgeted \$6k electrical work for jail freezer

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2022 ending March 31, 2022

Departments that have significant expenditures exceeding total budget by more than 62% are explained below.

Department-Program	Budget Classification	YTD - FY 2022		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
District Court Departments:						
252 Drug Court	Personnel Expenses	3,484	5,867	(2,383)	168%	(O)
	Operating Expenses (B Budget)	45,050	18,118	26,932	40%	
252 Drug Court Total		48,534	23,984	24,550	49%	
254 Mental Health Court	Personnel Expenses	81,488	39,169	42,319	48%	
	Operating Expenses (B Budget)	38,060	26,717	11,343	70%	(P)
254 Mental Health Court Total		119,548	65,886	53,662	55%	

Over Budget Explanation:

(O) District Court, Drug Court: Personnel - Overbudget \$2.4k due to budget being in another org set (Pending reclass to correct org set)

(P) District Court, Mental Health Court: Operating - 95% spent in other professional services

Kootenai County
Schedule of Grant Activity, through March 31, 2022

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		Grant Period
							Last Report Period End	Next Report Period End	
							Sent	Due	
Org Set									
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-047 AIP 47	\$227,214	Hard-Dollar State	\$33,210	\$219,250	3/9/2022	3/31/2022 4/30/2022	Variable	8/6/2019 - 8/16/2023 50.1.101.4.817
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-048 AIP 48	\$1,861,805	\$0	\$422,691	\$1,439,114	3/31/2022	3/31/2022 4/30/2022	Variable	7/21/2020 - 7/21/2024 50.1.101.4.818
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-050 AIP 50	\$558,694	\$0	\$0	\$620,367	7/8/2021	3/31/2022 4/30/2022	Variable	9/2/2020 - 9/2/2024 50.1.101.4.821
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-051 AIP 51 ACRGP	\$23,000	\$0	\$0	\$23,000	3/9/2022	12/31/2021 1/30/2022	Variable	1/2/2020 - 9/2/2024 50.1.101.4.823
100% Funds Used									
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-052 AIP 52	\$399,397	\$0	\$29,467	\$369,930	3/31/2022	3/31/2022 4/30/2022	Variable	8/26/2021 - 8/26/2025 50.1.101.4.822
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-053 AIP 53 ARPA	\$59,000	\$0	\$59,000	\$0	---	3/31/2022 4/30/2022	Variable	11/15/2021 - 11/15/2025 50.1.101.4.827
Idaho Supreme Court does all the financial and progress reporting									
AMP Keith Hutcherson	DOJ 2015-FJ-AX-0007 OYW CTIP Grant	\$246,923	\$0	\$13,024	\$233,899	3/9/2022	3/31/2022 4/30/2022	Variable	10/1/2015 - 9/30/2025 15.1.132.4.234
BOCC Jody Bieze	US Dept of Treasury Coronavirus Recovery Funds 2021 ARPA	\$32,184,700	\$0	\$32,112,060	\$72,640	8/9/2021	3/31/2022	6/30/2022	3/1/2021 - 12/31/2026 21.1.110.4.195
BOCC Jody Bieze	ID Dept of Commerce Idaho Broadband Grant 2021 Broadband ARPA Grant	\$608,631	\$0	\$0	\$608,631	2/16/2022	1/20/2022	---	3/23/2021 - 12/31/2021 50.1.001.4.842
100% Funds Used									
BOCC Jody Bieze	US Dept of Transportation ID-90-X144-01 FTA Grant X144	\$1,056,073	Hard-Dollar/ In-Kind	\$0	\$1,320,091	2/7/2022	12/31/2021 1/30/2022	---	9/1/2015 - 20.1.070.4.044
100% Funds Used									
BOCC Jody Bieze	US Dept of Transportation ID-2016-009-00 FTA Grant 2016-009	\$1,075,988	Hard-Dollar/ In-Kind	\$10,863	\$1,848,614	11/8/2021	3/31/2022 4/30/2022	6/30/2022 7/30/2022	9/1/2016 - 20.1.070.4.09
BOCC Jody Bieze	US Dept of Transportation ID-2018-001-00 FTA Grant 2018-001	\$850,287	Hard-Dollar/ In-Kind	\$180,298	\$1,177,151	2/7/2021	3/31/2022 4/30/2022	6/30/2022 7/30/2022	4/27/2018 - 20.1.070.4.001
BOCC Jody Bieze	US Dept of Transportation ID-2018-003-00 FTA Grant 2018-003	\$414,591	Hard-Dollar/ In-Kind	\$233,877	\$284,362	11/12/2020	3/31/2022 4/30/2022	6/30/2022 7/30/2022	5/22/2018 - 20.1.070.4.083
BOCC Jody Bieze	US Dept of Transportation ID-2018-004-00 FTA Grant 2018-004	\$660,000	Hard-Dollar/ In-Kind	\$464,200	\$331,388	2/7/2022	3/31/2022 4/30/2022	6/30/2022 7/30/2022	5/22/2018 - 20.1.070.4.084
BOCC Jody Bieze	US Dept of Transportation ID-2019-001-00 FTA Grant 2019-001	\$1,110,900	Hard-Dollar/ In-Kind	\$0	\$1,996,800	11/8/2021	9/30/2021 10/30/2021	---	2/11/2019 - 20.1.070.4.091
100% Funds Used									

Kootenai County
Schedule of Grant Activity, through March 31, 2022

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		Grant Period
							Last Report Period End	Next Report Period End	
							Sent	Due	
Org Set									
BOCC Jody Bleze	US Dept of Transportation ID-2019-010-00 FTA Grant 2019-010	\$96,000 Hard-Dollar/ In-Kind	\$24,000	\$2,457	\$117,543	2/7/2022	3/31/2022 4/30/2022	6/30/2022 7/30/2022	5/17/2019 - 20.1.070.4.092
BOCC Jody Bleze	US Dept of Transportation ID-2020-001-00 FTA Grant 2020-001	\$1,031,211 Hard-Dollar/ In-Kind	\$795,530	\$197,052	\$1,629,689	2/7/2022	3/31/2022 4/30/2022	6/30/2022 7/30/2022	1/3/2020 - 20.1.070.4.020
BOCC Jody Bleze	US Dept of Transportation ID-2020-002-00 FTA Grant 2020-002	\$115,000 Hard-Dollar/ In-Kind	\$28,750	\$123,542	\$20,208	2/7/2022	3/31/2022 4/30/2022	6/30/2022 7/30/2022	4/14/2020 - 20.1.070.4.021
BOCC Jody Bleze	US Dept of Transportation ID-2020-015-00 FTA Grant 2020-015 IMI	\$150,000 Hard-Dollar/ In-Kind	\$37,500	\$107,500	\$80,000	11/5/2021	3/31/2022 4/30/2022	6/30/2022 7/30/2022	7/7/2020 - 20.1.070.4.015
BOCC Jody Bleze	US Dept of Transportation ID-2020-008-00 FTA Grant-CARES Act	\$4,547,613 Hard-Dollar/ In-Kind	\$0	\$3,756,650	\$790,963	2/7/2022	3/31/2022 4/30/2022	6/30/2022 7/30/2022	4/30/2020 - 3/31/2025 20.1.070.4.026
BOCC Jody Bleze	US Dept of Transportation ID-2021-009-00 FTA Grant 2021-009-ARPA	\$631,500 Hard-Dollar/ In-Kind	\$631,500	\$1,263,000	\$0	—	3/31/2022 4/30/2022	6/30/2022 7/30/2022	6/25/2021 - 20.1.070.4.022
BOCC Jody Bleze	US Dept of Transportation ID-2021-025-00 FTA Grant-ARPA	\$336,127 Hard-Dollar/ In-Kind	\$0	\$336,127	\$0	—	3/31/2022 4/30/2022	6/30/2022 7/30/2022	9/8/2021 - 20.1.070.4.025
BOCC Jody Bleze	US Dept of Transportation ID-2021-026-00 FTA Grant 2021-026	\$275,400 Hard-Dollar/ In-Kind	\$48,600	\$324,000	\$0	—	3/31/2022 4/30/2022	6/30/2022 7/30/2022	9/8/2021 - 20.1.070.4.027
BOCC Jody Bleze	ID Transportation Dept ID-2020-026 ITD-5310 Purchase of Service	\$152,914 Hard-Dollar/ In-Kind	\$38,229	\$71,338	\$119,805	3/9/2022	3/31/2022 4/30/2022	Variable	10/1/2020 - 9/30/2022 20.1.070.4.010
BOCC Jody Bleze	ID Transportation Dept ID-34-X002 ITD-5339 RTC Phase II	\$200,000 Hard-Dollar/ In-Kind	\$50,000	\$177,783	\$72,217	—	3/31/2022 4/30/2022	Variable	9/1/2019 - 9/30/2022 20.1.070.4.039
BOCC Jody Bleze	ID Transportation Dept ID-2021-002 ITD-5339 RTC Phase II	\$480,000 Hard-Dollar/ In-Kind	\$120,000	\$600,000	\$0	—	3/31/2022 4/30/2022	Variable	10/1/2020 - 9/30/2022 20.1.070.4.039
BOCC Jody Bleze	ID Transportation Dept ID-2018-002-01 ITD-5339 Buss Shelters	\$159,200 Hard-Dollar/ In-Kind	\$39,800	\$173,809	\$25,191	—	3/31/2022 4/30/2022	Variable	10/1/2019 - 9/30/2022 20.1.070.4.039
BOCC Jody Bleze	ID State Historical Society CLG-2020-008 Historic Preservation	\$4,906 In-Kind	\$4,906	\$0	\$9,812	12/3/2021 1/30/2022	12/31/2021 1/30/2022	—	1/31/2021 - 9/30/2021 34.1.004.4.176
BOCC Jody Bleze/Alexcia Jordan	ID Dept of Parks & Rec RV22-1-28-1 RV Grant Phase 4	\$470,500 Hard-Dollar	\$24,965	\$449,040	\$46,425	—	3/31/2022 4/30/2022	6/30/2022 7/30/2022	7/1/2021 - 6/30/2023 31.1.004.4.848
DISTRICT COURT Mark Heid	DOJ 2020-TA-AX-K004 OVW DV Mentor Court Grant	\$149,824	\$0	\$149,824	\$0	—	3/31/2022 4/30/2022	6/30/2022 7/30/2022	10/01/2020 - 9/30/2022 45.8.001.4.250

Kootenai County
Schedule of Grant Activity, through March 31, 2022

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Financial Reporting			Grant Period
						Last Reimb	Sent	Next Report Period End	
						Due	Org Set		
ELECTIONS Jennifer Locke	ID Secretary of State ID2010 1001 2020 HAVA Elections Security	\$82,247	Hard-Dollar	\$55,731	\$0	\$137,979	3/31/2022	6/30/2022	12/21/2019 - 10.2.205.4.226
							4/30/2022	7/30/2022	
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY20-Sub Abuse Substance Abuse Prevention	\$7,212		\$0	\$7	\$7,205	3/31/2022		7/1/2019 - 6/30/2020 10.7.137.4.137
							4/30/2022		
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY21-Sub Abuse Substance Abuse Prevention	\$4,368		\$0	\$30	\$4,338	3/31/2022		7/1/2020 - 6/30/2021 10.7.137.4.137
							4/30/2022		
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY22-Sub Abuse Substance Abuse Prevention	\$7,128		\$0	\$5,031	\$2,097 #	3/31/2022	6/30/2022	7/1/2021 - 6/30/2022 10.7.137.4.137
							4/30/2022	7/30/2022	
OEM Tiffany Westbrook	ID Dept of Lands 18WFM-Kootenai 2018 WUI KC HFT Proj	\$235,000	In-Kind	\$26,841	\$107,945	\$153,896	3/31/2022	6/30/2022	6/11/2019 - 11/30/2022 10.6.114.4.114
							4/30/2022	7/30/2022	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2019-EP-00002-S01 2019 EMPG	\$114,783	Hard-Dollar	\$97,782	\$0	\$212,565	12/31/2021		10/1/2018 - 9/30/2020 10.6.114.2
							1/30/2022		
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2020-EP-00003 2020 EMPG	\$108,391	Hard-Dollar	\$108,391	\$0	\$216,782	3/31/2022	6/30/2022	10/1/2019 - 9/30/2021 10.6.114.2
							4/30/2022	7/30/2022	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2020-EP-00010 2020 SEMPG	\$38,772	Hard-Dollar	\$38,772	\$0	\$77,544	12/31/2021		1/27/2020 - 1/26/2022 10.6.114.2
							1/30/2022		
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2020-SS-00070 2020 SHSP	\$205,887		\$0	\$4,869	\$201,018	3/31/2022	6/30/2022	9/1/2020 - 6/30/2023 10.6.114.4.121
							4/30/2022	7/30/2022	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2021-EP-00003 2021 EMPG	\$98,867	Hard-Dollar	\$98,867	\$0	\$197,733	3/31/2022	6/30/2022	10/1/2020 - 9/30/2022 10.6.114.2
							4/30/2022	7/30/2022	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2021-EP-00005-S01 2021 EMPG ARPA	\$27,850	Hard-Dollar	\$27,850	\$55,699	\$0	3/31/2022	6/30/2022	10/1/2020 - 9/30/2022 10.6.114.2
							4/30/2022	7/30/2022	
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2021-SS-00070 2021 SHSP	\$190,736	Hard-Dollar	\$8,078	\$183,521	\$15,292	3/31/2022	6/30/2022	10/1/2021 - 4/1/2024 10.6.114.4.122
							4/30/2022	7/30/2022	
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW22-1-28-1 WIF-Boat Replacement	\$350,000	Hard-Dollar	\$175,000	\$350,000	\$175,000	3/31/2022	Variable	7/1/2021 - 6/30/2022 50.1.155.4.887
							4/30/2022		
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2021 IDG 2021 Indigent Defense	\$986,928		\$0	\$80,220	\$906,708	12/31/2021		10/1/2020 - 9/30/2021 15.1.060.4.70
							1/30/2022		15.1.060.4.71
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2022 IDG 2022 Indigent Defense	\$1,385,401		\$0	\$1,045,550	\$339,851	3/31/2022	6/30/2022	10/1/2021 - 9/30/2022 15.1.060.4.70
							4/30/2022	7/30/2022	15.1.060.4.71

Kootenai County
 Schedule of Grant Activity, through March 31, 2022

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		Grant Period
							Last Report Period End	Next Report Period End	
							Sent	Due	
SHERIFF Stephanie Droby	US Dept of Justice 2019-H3600-ID-DJ JAG Program	\$18,348	\$0	\$65	\$18,283	6/1/2021	3/31/2022 4/30/2022	6/30/2022 7/30/2022	10/1/2018 - 9/30/2022 15.6.605.4.611
SHERIFF Stephanie Droby	US Dept of Justice 19PBJA-21-CG-01443-JAGX JAG Program-FY21	\$20,834	\$0	\$20,834	\$0	---	3/31/2022 4/30/2022	6/30/2022 7/30/2022	10/1/2020 - 9/30/2022 15.6.605.4.611
SHERIFF Stephanie Droby	ID Office of Drug Policy FY22 PFS LE Partnership For Success Law Enforcement	\$21,170	\$0	\$14,158	\$7,012	12/21/2021	3/29/2022	Variable	7/1/2021 - 6/30/2022 15.6.605.4.614
SHERIFF Stephanie Droby	Dept of Agriculture 2021 Invasive Species Invasive Species	\$250,035	\$0	\$151,920	\$98,115	6/10/2021	12/31/2021 1/30/2022	---	4/30/2021 - 10/31/2021 15.6.605.5.621
COMPLETE									
SHERIFF Stephanie Droby	Idaho Dept of Parks & Rec 2022-FY22 RBS Boater Safety	\$112,712	Hard-Dollar	\$56,356	\$0	---	3/31/2022 4/30/2022	6/30/2022 7/30/2022	10/1/2021 - 9/30/2022 37.6.685.4.681
SHERIFF Stephanie Droby	Idaho Transportation Dept FY22 Traffic Mobilization Hwy Safety Mobilization	\$7,283	\$0	\$0	\$7,283	---	2/10/2022	---	10/1/2021 - 9/30/2022 15.6.605.4.606
SHERIFF Stephanie Droby	Idaho State Police FY20 Livescan ISP-Livescan	\$15,000	\$0	\$15,000	\$0	---	3/31/2022 4/30/2022	6/30/2022 7/30/2022	1/1/2021 - 12/31/2022 15.6.605.4.617
SHERIFF Stephanie Droby	ID Office of Emergency Management EMW-2019-SS-0047-S01 FY19 Operation Stonegarden	\$75,000	\$0	\$22,891	\$52,109	10/18/2021	3/31/2022 4/30/2022	6/30/2022 7/30/2022	9/1/2019 - 7/31/2023 15.6.605.4.615
SHERIFF Stephanie Droby	ID Office of Emergency Management EMW-2020-SS-00070-S01 FY20 Operation Stonegarden	\$80,000	\$0	\$80,000	\$0	---	3/31/2022 4/30/2022	6/30/2022 7/30/2022	9/1/2020 - 7/31/2023 15.6.605.4.618
GRAND TOTALS		\$54,581,349 Total Grant Fund Awards	\$5,242,498 Total Grant Match	\$43,597,623 Total Remaining Funds	\$16,287,888 Total Current Expenses				