

Kootenai County
1st Quarter FY 2018 - UNAUDITED
Budget Status Report
December 31, 2017



Photo Taken by Jay Mlazgar

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Kootenai County Clerk Jim Brannon

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January 26, 2018

To: Elected Officials

From: Auditor's Office

1st Quarter FY 2018 Budget Status Report

Per Idaho Code §31-1611, enclosed is the First Quarter FY 2018 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send you a hardcopy. This report is also available on the Clerk's Financial Reports on the County website, 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, or x1669.

Jim Brannon, Clerk

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	%Used
1	BOCC				
	Personnel Expenses	18,745,193	3,668,070	15,077,123	20%
	Operating Expenses (B Budget)	27,165,745	7,312,764	19,852,981	27%
	Capital Outlay	2,702,906	1,551,992	1,150,914	57%
1	BOCC Total	48,613,844	12,532,826	36,081,018	26%
2	Clerk				
	Personnel Expenses	5,050,982	1,100,655	3,950,327	22%
	Operating Expenses (B Budget)	2,100,535	323,522	1,777,013	15%
	Capital Outlay	84,338	0	84,338	0%
2	Clerk Total	7,235,855	1,424,176	5,811,679	20%
3	Treasurer				
	Personnel Expenses	537,367	114,513	422,854	21%
	Operating Expenses (B Budget)	270,755	73,268	197,487	27%
3	Treasurer Total	808,122	187,781	620,341	23%
4	Assessor				
	Personnel Expenses	4,017,171	903,121	3,114,050	22%
	Operating Expenses (B Budget)	379,710	45,627	334,083	12%
	Capital Outlay	75,000	0	75,000	0%
4	Assessor Total	4,471,881	948,747	3,523,134	21%
5	Coroner				
	Personnel Expenses	172,841	39,175	133,666	23%
	Operating Expenses (B Budget)	176,324	40,871	135,453	23%
5	Coroner Total	349,165	80,046	269,119	23%
6	Sheriff				
	Personnel Expenses	22,517,859	5,397,546	17,120,313	24%
	Operating Expenses (B Budget)	5,596,852	1,455,712	4,141,140	26%
	Capital Outlay	836,418	182,203	654,215	22%
6	Sheriff Total	28,951,129	7,035,462	21,915,667	24%
7	Prosecuting Attorney				
	Personnel Expenses	4,173,916	945,215	3,228,701	23%
	Operating Expenses (B Budget)	227,354	204,339	23,015	90%
	Capital Outlay	25,000	24,665	335	99%
7	Prosecuting Attorney Total	4,426,270	1,174,219	3,252,051	27%
8	District Court				
	Personnel Expenses	1,957,682	433,852	1,523,830	22%
	Operating Expenses (B Budget)	610,000	201,781	408,219	33%
8	District Court Total	2,567,682	635,633	1,932,049	25%
Sub Total		97,423,948	24,018,892	73,405,057	25%
Combined Grants and Projects		24,518,293	3,667,498	20,850,795	15%
Grand Total		121,942,241	27,686,389	94,255,852	23%

Kootenai County
UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017
Budget Reconciliation - All County Operations

FY2018 Published Budget Expenses **\$ 88,023,029**

Budget Amendments

Capital Appropriation Carry-over from FY2017

IT Project	\$ 155,182	
Admin Cabling Project	128,483	
Justware Case Management Software	149,643	
Recorder's Archiving Project	54,338	
911 Access Control Project	16,258	
Fair ADA Improvements	54,292	
Sheriff Evidence Storage Remodel	397,967	
Shared Parking Lot	1,218,959	
Jail Expansion	9,446,530	
Solid Waste Improvements	694,221	
Solid Waste Landfill & Other Capital Projects	1,988,175	
<i>Total Budget Carry-over Adjustments</i>		14,304,048

Grants & Project Amendments

Airport AIP Grants	490,741	
Transportation Grants	4,859,256	
Sheriff Grant	61,697	
OEM Grants	473,118	
Fair Grant	847,781	
Historical Society Grant	22,730	
Indigent Defense Grant	433,105	
Juvenile Diversion Grant	4,140	
Juvenile Probation Grants	34,640	
AMP Grant	1,338	
Parks Projects	425,000	
Sheriff Recruiting Projects	35,624	
Wildland Urban Interface	275,428	
<i>Total Grant Amendments</i>	7,964,598	

Other Budgetary Elements

EMS Budget	\$ 2,657,193	
Internal Services including Health Insurance	8,993,373	
<i>Total Other Budgetary Elements</i>		11,650,566

Current Budgeted Expense- Accounting System Total **\$ 121,942,241**

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

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

(See [Note References](#) on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
001 Elected Offcl	Personnel Expenses	493,035	112,300	380,735	23%	
	Operating Expenses (B Budget)	25,775	6,311	19,464	24%	
001 Elected Offcl Total		518,810	118,611	400,199	23%	
002 Department	Personnel Expenses	3,875,104	888,149	2,986,955	23%	
	Operating Expenses (B Budget)	3,493,109	79,183	3,413,926	2%	
	Capital Outlay	224,000	52,992	171,008	24%	
002 Department Total		7,592,213	1,020,325	6,571,888	13%	
003 General Accts	Personnel Expenses	2,249,548	21,188	2,228,360	1%	
	Operating Expenses (B Budget)	2,352,499	375,883	1,976,616	16%	
003 General Accts Total		4,602,047	397,071	4,204,976	9%	
004 Tax Support	Operating Expenses (B Budget)	1,042,545	244,119	798,426	23%	
004 Tax Support Total		1,042,545	244,119	798,426	23%	
005 Grants Mgt Office	Personnel Expenses	171,015	38,346	132,669	22%	
	Operating Expenses (B Budget)	22,488	2,920	19,568	13%	
005 Grants Mgt Office Total		193,503	41,265	152,238	21%	
010 Buildings & Grounds	Personnel Expenses	356,559	66,982	289,577	19%	
	Operating Expenses (B Budget)	288,295	63,641	224,654	22%	
	Capital Outlay	29,000	-	29,000	0%	
010 Buildings & Grounds Total		673,854	130,624	543,230	19%	
018 Veterans Svc	Personnel Expenses	95,393	21,668	73,725	23%	
	Operating Expenses (B Budget)	11,163	1,383	9,780	12%	
018 Veterans Svc Total		106,556	23,050	83,506	22%	
020 Comm Develop	Personnel Expenses	1,861,009	390,898	1,470,111	21%	
	Operating Expenses (B Budget)	165,975	19,396	146,579	12%	
	Capital Outlay	32,900	-	32,900	0%	
020 Comm Develop Total		2,059,884	410,294	1,649,590	20%	
030 Print Center	Personnel Expenses	194,044	43,919	150,125	23%	
	Operating Expenses (B Budget)	88,556	20,938	67,618	24%	
030 Print Center Total		282,600	64,858	217,742	23%	
040 IT	Personnel Expenses	1,279,056	282,476	996,580	22%	
	Operating Expenses (B Budget)	1,354,030	435,273	918,757	32%	
	Capital Outlay	277,366	17,350	260,016	6%	
040 IT Total		2,910,452	735,099	2,175,353	25%	
051 HR	Operating Expenses (B Budget)	-	34	(34)		
051 HR Total		-	34	(34)		
053 Liability Ins	Operating Expenses (B Budget)	796,155	377,992	418,163	47%	(A)
053 Liability Ins Total		796,155	377,992	418,163	47%	
056 Health Ins	Personnel Expenses	6,750	1,800	4,950	27%	
	Operating Expenses (B Budget)	8,986,623	2,646,316	6,340,307	29%	
056 Health Ins Total		8,993,373	2,648,116	6,345,257	29%	
057 Wellness Program	Operating Expenses (B Budget)	20,906	432	20,474	2%	
057 Wellness Program Total		20,906	432	20,474	2%	
060 Public Defndr	Personnel Expenses	2,729,452	609,943	2,119,509	22%	
	Operating Expenses (B Budget)	225,100	636,477	(411,377)	283%	(B)
060 Public Defndr Total		2,954,552	1,246,420	1,708,132	42%	
101 Airport	Personnel Expenses	729,945	144,874	585,071	20%	
	Operating Expenses (B Budget)	407,674	95,368	312,306	23%	
	Capital Outlay	70,000	791,452	(721,452)	1131%	(C)
101 Airport Total		1,207,619	1,031,694	175,925	85%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

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

(See [Note References](#) on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
114 OEM	Personnel Expenses	-	24,950	(24,950)		Pending JE Adj
	Operating Expenses (B Budget)	-	681	(681)		
114 OEM Total		-	25,631	(25,631)		
128 JDET Ctr	Personnel Expenses	2,385,001	541,268	1,843,733	23%	
	Operating Expenses (B Budget)	227,486	37,505	189,981	16%	
128 JDET Ctr Total		2,612,487	578,773	2,033,714	22%	
132 AMP	Personnel Expenses	559,423	117,447	441,976	21%	
	Operating Expenses (B Budget)	80,668	14,077	66,591	17%	
132 AMP Total		640,091	131,524	508,567	21%	
139 Juv Pro	Personnel Expenses	1,076,091	246,368	829,723	23%	(D)
	Operating Expenses (B Budget)	79,066	27,099	51,967	34%	
	Capital Outlay	27,169	-	27,169	0%	
139 Juv Pro Total		1,182,326	273,467	908,859	23%	
155 Waterways	Personnel Expenses	244,059	52,187	191,872	21%	(E)
	Operating Expenses (B Budget)	71,779	13,893	57,886	19%	
	Capital Outlay	30,000	28,917	1,084	96%	
155 Waterways Total		345,838	94,996	250,842	27%	
165 Snowmobile	Personnel Expenses	58	-	58	0%	
	Operating Expenses (B Budget)	6,603	1,220	5,383	18%	
165 Snowmobile Total		6,661	1,220	5,441	18%	
167 Snowmobile St Mgmt	Personnel Expenses	23,147	6,251	16,896	27%	
	Operating Expenses (B Budget)	24,125	1,510	22,615	6%	
167 Snowmobile St Mgmt Total		47,272	7,760	39,512	16%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	497,778	9,900	487,878	2%	
170 Aquifer Prot Dist Total		497,778	9,900	487,878	2%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,657,193	1,492,748	1,164,445	56%	P-Tax Pass- through Acct
173 Emergency Svc Cont Total		2,657,193	1,492,748	1,164,445	56%	
182 Ramsey Trnsfr Stn	Personnel Expenses	128,143	12,793	115,350	10%	
	Operating Expenses (B Budget)	1,444,614	242,387	1,202,227	17%	
	Capital Outlay	334,000	13,026	320,974	4%	
182 Ramsey Trnsfr Stn Total		1,906,757	268,206	1,638,551	14%	
183 Prairie Trnsfr Stn	Personnel Expenses	3,541	456	3,085	13%	
	Operating Expenses (B Budget)	941,922	178,309	763,613	19%	
	Capital Outlay	346,000	-	346,000	0%	
183 Prairie Trnsfr Stn Total		1,291,463	178,766	1,112,697	14%	
187 Rural Sys	Personnel Expenses	2,377	67	2,310	3%	
	Operating Expenses (B Budget)	508,535	77,250	431,285	15%	
187 Rural Sys Total		510,912	77,316	433,596	15%	
190 Fighting Creek	Personnel Expenses	9,049	785	8,264	9%	
	Operating Expenses (B Budget)	1,154,402	166,017	988,385	14%	
	Capital Outlay	1,332,471	648,255	684,216	49%	
190 Fighting Creek Total		2,495,922	815,058	1,680,864	33%	(F)
650 Maint	Personnel Expenses	273,394	42,955	230,439	16%	
	Operating Expenses (B Budget)	190,681	44,502	146,179	23%	
650 Maint Total		464,075	87,457	376,618	19%	
Grand Total		48,613,844	12,532,826	36,081,018	26%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

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

(See **Note References** on Page 27)

Org Set	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	1,723,349	21,188	1,702,161	1%	
	Operating Expenses (B Budget)	1,301,889	248,417	1,053,472	19%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total						
		3,025,238	269,605	2,755,633	9%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	526,199.00	0.00	526,199.00	0%	
	Operating Expenses (B Budget)	1,050,610	127,466	923,144	12%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total						
		1,576,809	127,466	1,449,343	8%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	500	-	500	0%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total						
		500	-	500	0%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	229,292	44,681	184,611	19%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total						
		229,292	44,681	184,611	19%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	182,003	35,515	146,488	20%	
	Operating Expenses (B Budget)	121,637	9,960	111,677	8%	
	Capital Outlay	20,000	17,340	2,660	87%	(G)
32.1.002.3 - NWC.BOCC.Dept.Ops Total						
		323,640	62,816	260,824	19%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	2,772	-	2,772	0%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total						
		2,772	-	2,772	0%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	797,753	199,438	598,315	25%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total						
		797,753	199,438	598,315	25%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	15,000	-	15,000	0%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total						
		15,000	-	15,000	0%	
35.1.002.3 - Parks.BOCC.Dept.Ops						
	Personnel Expenses	217,795	46,205	171,590	21%	
	Operating Expenses (B Budget)	91,608	43,109	48,499	47%	(H)
35.1.002.3 - Parks.BOCC.Dept.Ops Total						
		309,403	89,314	220,089	29%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	41,455	11,138	30,317	27%	
	Capital Outlay	54,000	28,917	25,084	54%	(I)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total						
		95,455	40,055	55,400	42%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	190,090	46,001	144,089	24%	
	Operating Expenses (B Budget)	3,029,130	11,824	3,017,306	0%	
	Capital Outlay	150,000	6,736	143,264	4%	
60.1.002.2 - SW.Dept Admin Total						
		3,369,220	64,561	3,304,659	2%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling						
	Operating Expenses (B Budget)	31,507	1,488	30,019	5%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling Total						
		31,507	1,488	30,019	5%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	3,285,216	760,428	2,524,788	23%	
60.1.002.3 - SW.Dept.Ops Total						
		3,285,216	760,428	2,524,788	23%	
Grand Total		13,061,805	1,659,851	11,401,954	13%	

Kootenai County
UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
040 IT					
10.1.040.5.411 - IT.Proj.Digital Evidence Storage FY17					
Capital Outlay	41,174	17,723	23,451	43%	
10.1.040.5.411 - IT.Proj.Digital Evidence Storage FY17 Total	41,174	17,723	23,451	43%	
10.1.040.5.432 - IT.Proj.Next Gen Firewall FY17					
Operating Expenses (B Budget)	17,929	-	17,929	0%	
Capital Outlay	15,418	-	15,418	0%	
10.1.040.5.432 - IT.Proj.Next Gen Firewall FY17 Total	33,347	-	33,347	0%	
10.1.040.5.46 - IT.Proj.Justware Casemgmt					
Capital Outlay	149,643	-	149,643	0%	
10.1.040.5.46 - IT.Proj.Justware Casemgmt Total	149,643	-	149,643	0%	
10.1.040.5.47 - IT.Proj.Website Proj FY18__					
Operating Expenses (B Budget)	5,000	-	5,000	0%	
Capital Outlay	55,000	-	55,000	0%	
10.1.040.5.47 - IT.Proj.Website Proj FY18__ Total	60,000	-	60,000	0%	
10.1.040.5.48 - IT.Proj.Admin Cabling Proj					
Capital Outlay	128,483	-	128,483	0%	
10.1.040.5.48 - IT.Proj.Admin Cabling Proj Total	128,483	-	128,483	0%	
040 IT Total	412,647	17,723	394,924	4%	
114 OEM					
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI)					
Operating Expenses (B Budget)	51,702	45,871	5,831	89%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total	51,702	45,871	5,831	89%	
10.1.114.4.126 - OEM.Grants.2016 SHSP SS-0028-S01					
Operating Expenses (B Budget)	-	4,863	(4,863)		Pending JE Adj
10.1.114.4.126 - OEM.Grants.2016 SHSP SS-0028-S01 Total	-	4,863	(4,863)		
10.1.114.4.127 - OEM.Grants.2017 SHSP GPD-067-00-01					
Operating Expenses (B Budget)	-	-	-		
Capital Outlay	-	-	-		
10.1.114.4.127 - OEM.Grants.2017 SHSP GPD-067-00-01 Total	-	-	-		
114 OEM Total	51,702	50,735	967	98%	
10 GF Total	464,349	68,457	395,892	15%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.003 - Proj.General Imprvmt					
Capital Outlay	1,607,959	-	1,607,959	0%	
11.1.003.5.003 - Proj.General Imprvmt Total	1,607,959	-	1,607,959	0%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__					
Capital Outlay	9,846,530	2,879,148	6,967,382	29%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total	9,846,530	2,879,148	6,967,382	29%	
11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project					
Capital Outlay	210,000	-	210,000	0%	
11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project Total	210,000	-	210,000	0%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17					
Capital Outlay	407,967	7,692	400,275	2%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Total	407,967	7,692	400,275	2%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan					
Operating Expenses (B Budget)	181,000	-	181,000	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	181,000	-	181,000	0%	
11.1.003.5.66 - Proj.Courts ADA Compliance Prj FY17					
Capital Outlay	400,000	17,431	382,569	4%	
11.1.003.5.66 - Proj.Courts ADA Compliance Prj FY17 Total	400,000	17,431	382,569	4%	
003 Gen Accts Total	12,653,456	2,904,272	9,749,184	23%	
11 Repl Resv/Acq Total	12,653,456	2,904,272	9,749,184	23%	

Kootenai County
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County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
15 JF					
060 Public Defndr					
15.1.060.4.70 - Public Defndr.Indigent Public Defense Grant					
Personnel Expenses	244,774	55,507	189,267	23%	
Operating Expenses (B Budget)	314,729	6,598	308,131	2%	
Capital Outlay	25,000	-	25,000	0%	
15.1.060.4.70 - Public Defndr.Indigent Public Defense Grant Total	584,503	62,105	522,398	11%	
060 Public Defndr Total	584,503	62,105	522,398	11%	
128 JDET Ctr					
15.1.128.4.190 - JDET Ctr .Grants.JDC School Lunch Prgrm					
Personnel Expenses	-	8,404	(8,404)		Bdgt in Ops Bdgt
Operating Expenses (B Budget)	-	13,959	(13,959)		
15.1.128.4.190 - JDET Ctr .Grants.JDC School Lunch Prgrm Total	-	22,362	(22,362)		
128 JDET Ctr Total	-	22,362	(22,362)		
132 AMP					
15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt					
Personnel Expenses	37,560	6,862	30,698	18%	
Operating Expenses (B Budget)	1,338	-	1,338	0%	
15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt Total	38,898	6,862	32,036	18%	
132 AMP Total	38,898	6,862	32,036	18%	
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	34,640	9,953	24,687	29%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	34,640	9,953	24,687	29%	
139 Juv Pro Total	34,640	9,953	24,687	29%	
15 JF Total	658,041	101,282	556,759	15%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant					
Operating Expenses (B Budget)	408,504	7,663	400,841	2%	
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant Total	408,504	7,663	400,841	2%	
20.1.070.4.028 - Bus Svc.Grants.FTA ID-90-X128 Grant					
Operating Expenses (B Budget)	1	-	1	0%	
Capital Outlay	16,504	5,547	10,957	34%	
20.1.070.4.028 - Bus Svc.Grants.FTA ID-90-X128 Grant Total	16,505	5,547	10,958	34%	
20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant					
Operating Expenses (B Budget)	12,812	2,625	10,187	20%	
Capital Outlay	160,030	1,428	158,602	1%	
20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant Total	172,842	4,053	168,789	2%	
20.1.070.4.030 - Bus Svc.Grants.FTA ID-90-X130 Grant					
Personnel Expenses	63,070	-	63,070	0%	
Operating Expenses (B Budget)	57,577	9,897	47,680	17%	
Capital Outlay	492,337	-	492,337	0%	
20.1.070.4.030 - Bus Svc.Grants.FTA ID-90-X130 Grant Total	612,984	9,897	603,087	2%	
20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant					
Capital Outlay	1,168,789	1,319	1,167,470	0%	
20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant Total	1,168,789	1,319	1,167,470	0%	
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant					
Operating Expenses (B Budget)	13,941	0	13,941	0%	
Capital Outlay	1,297,925	-	1,297,925	0%	
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant Total	1,311,866	0	1,311,866	0%	
20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant					
Personnel Expenses	139,925	22,775	117,150	16%	
Operating Expenses (B Budget)	1,114,529	91,972	1,022,557	8%	
Capital Outlay	14,505	-	14,505	0%	
20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant Total	1,268,959	114,747	1,154,212	9%	
070 Bus Svc Total	4,960,449	143,226	4,817,223	3%	
20 Public Transport Total	4,960,449	143,226	4,817,223	3%	

Kootenai County
UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
30 Airport					
101 Airport					
30.1.101.5.27 - Airport.Proj.FAA Pavement Maintenance__ Operating Expenses (B Budget)	10,000	-	10,000	0%	
30.1.101.5.27 - Airport.Proj.FAA Pavement Maintenance__ Total	10,000	-	10,000	0%	
30.1.101.5.302 - Airport.Proj.FS Lease Taxiway Cnstr Operating Expenses (B Budget)	-	18,642	(18,642)		(J)
30.1.101.5.302 - Airport.Proj.FS Lease Taxiway Cnstr Total	-	18,642	(18,642)		
101 Airport Total	10,000	18,642	(8,642)	186%	
30 Airport Total	10,000	18,642	(8,642)	186%	
31 CO Fair					
004 Tax Supprt					
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	347,010	3,380	343,630	1%	
31.1.004.4.845 - Tax Supprt.Grants.NI Fair RV Grant Phase 1 Total	373,010	3,380	369,630	1%	
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%	
004 Tax Supprt Total	847,781	3,380	844,401	0%	
31 CO Fair Total	847,781	3,380	844,401	0%	
34 Hist Society					
004 Tax Supprt					
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%	
004 Tax Supprt Total	22,730	-	22,730	0%	
34 Hist Society Total	22,730	-	22,730	0%	
50 Constructn					
001 Elected Offcl					
50.1.001.4.805 - EO.Grants.Bayview W/S HMGP-Generator Grant Operating Expenses (B Budget)	7,554	5,413	2,141	72%	
50.1.001.4.805 - EO.Grants.Bayview W/S HMGP-Generator Grant Total	7,554	5,413	2,141	72%	
001 Elected Offcl Total	7,554	5,413	2,141	72%	
101 Airport					
50.1.101.4.816 - Airport .Grants.AIP 45 Master Plan__ Capital Outlay	490,741	125,039	365,702	25%	
50.1.101.4.816 - Airport .Grants.AIP 45 Master Plan__ Total	490,741	125,039	365,702	25%	
101 Airport Total	490,741	125,039	365,702	25%	
155 WW					
50.1.155.4.891 - WW .Grants.WW-Mowry Park Dock Rplcmnt Capital Outlay	425,000	166,667	258,333	39%	
50.1.155.4.891 - WW .Grants.WW-Mowry Park Dock Rplcmnt Total	425,000	166,667	258,333	39%	
155 WW Total	425,000	166,667	258,333	39%	
50 Constructn Total	923,295	297,119	626,176	32%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Capital Outlay	601,094	6,790	594,304	1%	
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	601,094	6,790	594,304	1%	
182 Ramsey Trnsfr Stn Total	601,094	6,790	594,304	1%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Capital Outlay	118,361	-	118,361	0%	
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total	118,361	-	118,361	0%	
183 Prairie Trnsfr Stn Total	118,361	-	118,361	0%	

Kootenai County
UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
187 Rural Sys					
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	269,766	775	268,991	0%	
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total	269,766	775	268,991	0%	
187 Rural Sys Total	269,766	775	268,991	0%	
190 Fighting Creek					
60.1.190.5.901 - Fighting Cr.Gas & Leachate Constr.					
Operating Expenses (B Budget)	-	1,484	(1,484)		
Capital Outlay	225,496	14,280	211,216	6%	
60.1.190.5.901 - Fighting Cr.Gas & Leachate Constr. Total	225,496	15,764	209,732	7%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	10,000	-	10,000	0%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	10,000	-	10,000	0%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	1,992,208	18,905	1,973,303	1%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	1,992,208	18,905	1,973,303	1%	
190 Fighting Creek Total	2,227,704	34,670	2,193,034	2%	
60 SW Total	3,216,925	42,234	3,174,691	1%	
Grand Total	23,757,026	3,578,613	20,178,413	15%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Clerk's Department Expenditure Budget Status (Includes Projects)

(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt-Actual	% used	Note Ref
10.2.001.0 - GF.Clerk.Elected Offcl.Indir Admin						
	Operating Expenses (B Budget)	8,111	666	7,445	8%	
10.2.001.0 - GF.Clerk.Elected Offcl.Indir Admin Total						
		8,111	666	7,445	8%	
201-Auditor						
	Personnel Expenses	1,149,294	254,155	895,139	22%	
	Operating Expenses (B Budget)	47,446	9,599	37,847	20%	
201-Auditor Total						
		1,196,740	263,753	932,987	22%	
205-Elections						
	Personnel Expenses	328,070	61,717	266,353	19%	
	Operating Expenses (B Budget)	378,746	106,708	272,038	28%	
205-Elections Total						
		706,816	168,425	538,391	24%	
209-Recorders						
	Personnel Expenses	393,940	87,066	306,874	22%	
	Operating Expenses (B Budget)	22,617	1,380	21,237	6%	
	Capital Outlay	84,338	-	84,338	0%	
209-Recorders Total						
		500,895	88,446	412,449	18%	
221-Dist. Crt-Clerks						
	Personnel Expenses	2,868,084	637,334	2,230,750	22%	
	Operating Expenses (B Budget)	17,204	270	16,934	2%	
221-Dist. Crt-Clerks Total						
		2,885,288	637,604	2,247,684	22%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	600,266	112,956	487,310	19%	
246 County asst-KMC IPH Total						
		600,266	112,956	487,310	19%	
40.002 Indigent Admin						
	Personnel Expenses	311,594	60,383	251,211	19%	
	Operating Expenses (B Budget)	26,145	1,408	24,737	5%	
40.002 Indigent Admin Total						
		337,739	61,791	275,948	18%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	1,000,000	90,535	909,465	9%	
40.245-Indigent Co. Asst Total						
		1,000,000	90,535	909,465	9%	
Grand Total						
		7,235,855	1,424,176	5,811,679	20%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Treasurer's Expenditure Budget Status Report

(See **Note References** on Page 27)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Elected Official						
	Personnel Expenses	537,367	114,513	422,854	21%	
	Operating Expenses (B Budget)	270,755	73,268	197,487	27%	
001 Elected Official Total		808,122	187,781	620,341	23%	
Grand Total		808,122	187,781	620,341	23%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Assessor's Expenditure Budget Status Report

(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	709,010	161,083	547,927	23%	
	Operating Expenses (B Budget)	91,327	6,633	84,694	7%	
001 Elected Offcl Total		800,337	167,717	632,620	21%	
413 DMV-CDA						
	Personnel Expenses	960,613	216,714	743,899	23%	(K)
	Operating Expenses (B Budget)	33,829	26,217	7,612	77%	
413 DMV-CDA Total		994,442	242,931	751,511	24%	
417 DMV-PF						
	Operating Expenses (B Budget)	15,712	2,180	13,532	14%	
417 DMV-PF Total		15,712	2,180	13,532	14%	
421 Appraisal						
	Personnel Expenses	1,798,312	401,389	1,396,923	22%	
	Operating Expenses (B Budget)	76,016	10,292	65,724	14%	
	Capital Outlay	75,000	-	75,000	0%	
421 Appraisal Total		1,949,328	411,681	1,537,647	21%	
425 Land Records						
	Personnel Expenses	549,236	123,935	425,301	23%	
	Operating Expenses (B Budget)	162,826	304	162,522	0%	
425 Land Records Total		712,062	124,239	587,823	17%	
Grand Total		4,471,881	948,747	3,523,134	21%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Coroner's Expenditure Budget Status Report

(See **Note References** on Page 27)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001	Coroner					
	Personnel Expenses	172,841	39,175	133,666	23%	
	Operating Expenses (B Budget)	176,324	40,871	135,453	23%	
001	Coroner Total	349,165	80,046	269,119	23%	
Grand Total		349,165	80,046	269,119	23%	

Kootenai County

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

(See **Note References** on Page 27)

						Note
Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Ref
001 Elected Offcl						
	Personnel Expenses	981,174	180,546	800,628	18%	
	Operating Expenses (B Budget)	215,461	54,153	161,308	25%	
001 Elected Offcl Total		1,196,635	234,699	961,936	20%	
049 Auto Shop						
	Personnel Expenses	195,641	44,389	151,252	23%	
	Operating Expenses (B Budget)	16,514	4,356	12,158	26%	
049 Auto Shop Total		212,155	48,745	163,410	23%	
114 OEM						
	Personnel Expenses	221,656	24,188	197,468	11%	
	Operating Expenses (B Budget)	21,542	1,045	20,497	5%	
114 OEM Total		243,198	25,233	217,965	10%	
120 911						
	Personnel Expenses	2,247,055	545,940	1,701,115	24%	
	Operating Expenses (B Budget)	87,743	16,762	70,982	19%	
	Capital Outlay	16,258	-	16,258	0%	
120 911 Total		2,351,056	562,701	1,788,355	24%	
124 911 - Enhncd Sys						
	Personnel Expenses	300,751	65,791	234,960	22%	
	Operating Expenses (B Budget)	996,278	246,377	749,901	25%	
	Capital Outlay	597,677	181,466	416,211	30%	
124 911 - Enhncd Sys Total		1,894,706	493,634	1,401,072	26%	
603 Civil						
	Personnel Expenses	570,306	126,370	443,936	22%	
	Operating Expenses (B Budget)	25,919	7,893	18,026	30%	
603 Civil Total		596,225	134,263	461,962	23%	
604 Animal Cntrl						
	Personnel Expenses	155,851	35,825	120,026	23%	
	Operating Expenses (B Budget)	35,328	8,744	26,584	25%	
604 Animal Cntrl Total		191,179	44,568	146,611	23%	
605 Patrol						
	Personnel Expenses	6,577,705	1,573,407	5,004,298	24%	
	Operating Expenses (B Budget)	484,580	109,058	375,522	23%	
	Capital Outlay	96,000	738	95,263	1%	
605 Patrol Total		7,158,285	1,683,203	5,475,082	24%	
620 Detective						
	Personnel Expenses	1,913,110	482,513	1,430,597	25%	
	Operating Expenses (B Budget)	69,616	12,669	56,947	18%	
620 Detective Total		1,982,726	495,182	1,487,544	25%	
625 Driver's Lic						
	Personnel Expenses	481,872	107,664	374,209	22%	
	Operating Expenses (B Budget)	25,222	8,329	16,893	33%	
625 Driver's Lic Total		507,094	115,992	391,102	23%	

Kootenai County

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

(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
630 Records						
	Personnel Expenses	518,077	113,232	404,845	22%	
	Operating Expenses (B Budget)	14,244	2,731	11,513	19%	
630 Records Total						
		532,321	115,963	416,358	22%	
635 SWAT						
	Operating Expenses (B Budget)	45,156	18,345	26,811	41%	(L)
635 SWAT Total						
		45,156	18,345	26,811	41%	
640 Search & Resc						
	Operating Expenses (B Budget)	31,163	15,797	15,366	51%	(M)
	Capital Outlay	10,000	-	10,000	0%	
640 Search & Resc Total						
		41,163	15,797	25,366	38%	
660 Jail Ops						
	Personnel Expenses	8,343,125	2,097,683	6,245,442	25%	
	Operating Expenses (B Budget)	3,365,469	923,937	2,441,532	27%	
	Capital Outlay	92,483	-	92,483	0%	
660 Jail Ops Total						
		11,801,077	3,021,620	8,779,457	26%	
685 Rec Safety						
	Personnel Expenses	11,536	-	11,536	0%	
	Operating Expenses (B Budget)	137,617	25,518	112,099	19%	
	Capital Outlay	24,000	-	24,000	0%	
685 Rec Safety Total						
		173,153	25,518	147,635	15%	
Grand Total						
		28,926,129	7,035,462	21,890,667	24%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

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

(See **Note References** on Page 27)

Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used	Note Ref
158.6.605.3 - Drug Seizure - Sheriff					
Revenue					
Fines and Forfeitures	25,000	940	(24,060)	4%	
Investment Gain/(Loss)	-	307	307		
Miscellaneous	-	3,528	3,528		
Revenue Total	25,000	4,775	(20,225)	0%	
Expenses					
Operating Expenses (B Budget)					
Materials & Supplies	(25,000)	-	25,000	0%	
Non-Capital Purchases	-	-	-	***	
Op Expense Total	(25,000)	-	25,000	0%	
Expenses Total	(25,000)	-	25,000	0%	
158.6.605.3 - Drug Seizure Total	-	4,775.02	4,775.02		

**Kootenai County
Sheriff Grants & Projects**

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Sheriff's Grants and Projects Budget Status

(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt-Actual	% Used	Note Ref
10.6.114.4.115 - SO.OEM.Grants.WUI 15WFM-Kootenai__						
	Operating Expenses (B Budget)	223,726	1	223,725	0%	
10.6.114.4.115 - SO.OEM.Grants.WUI 15WFM-Kootenai__ Total		223,726	1	223,725	0%	
10.6.114.4.117 - SO.OEM.Grants.Wildland Urban Interface						
	Operating Expenses (B Budget)	-	5,823	(5,823)		Pending JE Adj
10.6.114.4.117 - SO.OEM.Grants.Wildland Urban Interface Total		-	5,823	(5,823)		
10.6.114.4.126 - SO.OEM.Grants.2016 SHSP SS-0028-S01						
	Operating Expenses (B Budget)	123,134	18,496	104,638	15%	
	Capital Outlay	-	8,580	(8,580)		Pending JE Adj
10.6.114.4.126 - SO.OEM.Grants.2016 SHSP SS-0028-S01 Total		123,134	27,076	96,058	22%	
10.6.114.4.127 - SO.OEM.Grants.2017 SHSP GPD-067-00-01						
	Operating Expenses (B Budget)	174,840	12,262	162,578	7%	
	Capital Outlay	8,000	-	8,000	0%	
10.6.114.4.127 - SO.OEM.Grants.2017 SHSP GPD-067-00-01 Total		182,840	12,262	170,578	7%	
10.6.124.4.626 - 911-Enh Sys.Grants.911-Hzrd Mit-Generator						
	Capital Outlay	62,388	41,534	20,854	67%	
10.6.124.4.626 - 911-Enh Sys.Grants.911-Hzrd Mit-Generator Total		62,388	41,534	20,854	67%	
10.6.124.4.627 - 911 - Enh Sys.Grants.FY18 IPSCC E911 Grant						
	Capital Outlay	86,988	-	86,988	0%	
10.6.124.4.627 - 911 - Enh Sys.Grants.FY18 IPSCC E911 Grant Total		86,988	-	86,988	0%	
15.6.605.4.606 - SH.Patrol.Grants.SH Hwy Safety						
	Personnel Expenses	-	1,077	(1,077)		Award Amount Pending
15.6.605.4.606 - SH.Patrol.Grants.SH Hwy Safety Total		-	1,077	(1,077)		
15.6.605.4.611 - SH.Patrol.Grants.Byrne Equip DJ Grants						
	Operating Expenses (B Budget)	61,697	-	61,697	0%	
15.6.605.4.611 - SH.Patrol.Grants.Byrne Equip DJ Grants Total		61,697	-	61,697	0%	
15.6.605.4.612 - JF.Sheriff.Patrol.Grants.ID Stay Alive @ 25						
	Personnel Expenses	-	750	(750)		Award Amount Pending
15.6.605.4.612 - JF.Sheriff.Patrol.Grants.ID Stay Alive @ 25 Total		-	750	(750)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	16,354	-	16,354	0%	
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total		16,354	-	16,354	0%	
Grand Total		757,127	88,524	668,603	12%	

Kootenai County

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Prosecuting Attorney's Expenditure Budget Status Report

(See **Note References** on Page 27)

Dep't	Expense Classification	Budget	Actual	Bdgt-Actual	% Used	Note Ref
10.7.050.0 - PA.Civil Division.Administration						
	Personnel Expenses	673,440	152,522	520,918	23%	
	Operating Expenses (B Budget)	29,086	7,191	21,895	25%	
10.7.050.0 - PA.Civil Division.Administration Total						
		702,526	159,713	542,813	23%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	337,677	76,643	261,034	23%	
	Operating Expenses (B Budget)	44,127	9,209	34,918	21%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total						
		381,804	85,853	295,951	22%	
10.7.051.0.58 - GF.Pros Atty.HR.Indir Admin.HR SH Recruiting Project FY17__						
	Operating Expenses (B Budget)	26,454	22,510	3,944	85%	
10.7.051.0.58 - GF.Pros Atty.HR.Indir Admin.HR SH Recruitin						
		26,454	22,510	3,944	85%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	296,410	66,340	230,070	22%	
	Operating Expenses (B Budget)	8,789	629	8,160	7%	
10.7.137.3 - PA.Juvenile Diversion Ops Total						
		305,199	66,969	238,230	22%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	2,866,389	649,709	2,216,680	23%	
	Operating Expenses (B Budget)	118,898	164,800	(45,902)	139%	
	Capital Outlay	25,000	24,665	335	99%	
15.7.001.3 - Justice Fund.PA.Operations Total						
		3,010,287	839,174	2,171,113	28%	(N)
Total Admin & Operation						
		4,426,270	1,174,219	3,252,051	27%	

Prosecutor Grants

Dep't	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.137.4.137-GF.PA.Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	4,140	360	3,780	9%	
10.7.137.4.137-GF.PA.Juv Div.Substance Abuse Grant Total						
		4,140	360	3,780	9%	
Total Admin & Operation						
		4,140	360	3,780	9%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

District Court Expenditure Budget Status Report

(See **Note References** on Page 27)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					(0)
Personnel Expenses	1,889,274	417,393	1,471,881	22%	
Operating Expenses (B Budget)	505,542	183,778	321,764	36%	
Total	2,394,816	601,171	1,793,645	25%	
252 Drug Court					
Operating Expenses (B Budget)	32,420	5,924	26,496	18%	
252 Drug Court Total	32,420	5,924	26,496	18%	
253 D.U.I. Court					
Personnel Expenses	-	429	(429)		
Operating Expenses (B Budget)	33,328	4,985	28,343	15%	
253 D.U.I. Court Total	33,328	5,414	27,914	16%	
254 Mental Health Court					
Personnel Expenses	68,408	16,030	52,378	23%	
Operating Expenses (B Budget)	23,710	5,942	17,768	25%	
254 Mental Health Court Total	92,118	21,972	70,146	24%	
001 DC-Elected Offcl Total	2,552,682	634,481	1,918,201	25%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,000	1,153	13,847	8%	
Total	15,000	1,153	13,847	8%	
Fund 455 Court Interlock Device Total	15,000	1,153	13,847	8%	
Grand Total	2,567,682	635,633	1,932,049	25%	

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	11,037,753	6,412,937	(4,624,816)	58%
13 Liability Insurance	368,324	216,563	(151,761)	59%
15 Justice Fund	27,492,962	15,845,838	(11,647,124)	58%
30 Airport	392,899	226,855	(166,044)	58%
31 County Fair	175,000	100,996	(74,004)	58%
32 Noxious Weed Cntrl	300,966	174,580	(126,386)	58%
33 Health District	752,757	436,616	(316,141)	58%
34 Historical Society	15,000	8,704	(6,296)	58%
35 Parks	293,480	170,155	(123,325)	58%
40 Indigent	978,986	564,648	(414,338)	58%
45 District Court	1,452,592	837,192	(615,400)	58%
46 Revaluation	2,441,717	1,407,170	(1,034,547)	58%
47 Emergency Medical System	2,505,753	1,443,801	(1,061,952)	58%
49 Aquifer Protection	390,808	231,785	(159,023)	59%
Grand Total	48,598,997	28,077,842	(20,521,155)	58%

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Property Tax Revenue For Tax Years through 2017, and Late and Interest Charges

		Budget	Actual	Difference	% Received
Fund	Prop Tx Account				
10 Gen Fund	Property Taxes, 2014 & Prior	-	2,529	2,529	
	Property Taxes, 2015	-	12,411	12,411	
	Property Taxes, 2016	-	61,821	61,821	
	Property Taxes, 2017	10,962,753	6,268,346	(4,694,407)	57%
	Spec'l Assmnt Taxes, 2014 & Prior	-	177	177	
	Spec'l Assmnt Taxes, 2015	-	171	171	
	Spec'l Assmnt Taxes, 2016	-	3,586	3,586	
	Spec'l Assmnt Taxes, 2017	-	50,661	50,661	
	Late Prop Tx Chrg & Int.	75,000	13,235	(61,765)	18%
10 General Fund Total		11,037,753	6,412,937	(4,624,816)	58%
13 Liab Ins	Property Taxes, 2014 & Prior	-	149	149	
	Property Taxes, 2015	-	936	936	
	Property Taxes, 2016	-	4,054	4,054	
	Property Taxes, 2017	368,324	210,590	(157,734)	57%
	Late Prop Tx Chrg & Int.	-	834	834	
13 Liability Insurance Total		368,324	216,563	(151,761)	59%
15 JF	Property Taxes, 2014 & Prior	-	5,788	5,788	
	Property Taxes, 2015	-	34,700	34,700	
	Property Taxes, 2016	-	149,895	149,895	
	Property Taxes, 2017	27,324,962	15,623,631	(11,701,331)	57%
	Late Prop Tx Chrg & Int.	168,000	31,825	(136,175)	
15 Justice Fund Total		27,492,962	15,845,838	(11,647,124)	58%
30 Airport	Property Taxes, 2014 & Prior	-	81	81	
	Property Taxes, 2015	-	402	402	
	Property Taxes, 2016	-	1,382	1,382	
	Property Taxes, 2017	392,899	224,656	(168,243)	57%
	Late Prop Tx Chrg & Int.	-	333	333	
30 Airport Total		392,899	226,855	(166,044)	58%
31 CO Fair	Property Taxes, 2014 & Prior	-	18	18	
	Property Taxes, 2015	-	207	207	
	Property Taxes, 2016	-	566	566	
	Property Taxes, 2017	175,000	100,062	(74,938)	57%
	Late Prop Tx Chrg & Int.	-	143	143	
31 County Fair Total		175,000	100,996	(74,004)	58%
32 NWC	Property Taxes, 2014 & Prior	-	71	71	
	Property Taxes, 2015	-	397	397	
	Property Taxes, 2016	-	1,667	1,667	
	Property Taxes, 2017	300,966	172,085	(128,881)	57%
	Late Prop Tx Chrg & Int.	-	360	360	
32 Noxious Weed Control Total		300,966	174,580	(126,386)	58%
33 Health Dist	Property Taxes, 2014 & Prior	-	168	168	
	Property Taxes, 2015	-	987	987	
	Property Taxes, 2016	-	4,160	4,160	
	Property Taxes, 2017	752,757	430,410	(322,347)	57%
	Late Prop Tx Chrg & Int.	-	891	891	
33 Health District Total		752,757	436,616	(316,141)	58%

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Property Tax Revenue For Tax Years through 2017, and Late and Interest Charges

		Budget	Actual	Difference	% Received
Fund	Prop Tx Account				
34 Hist Society	Property Taxes, 2014 & Prior	-	3	3	
	Property Taxes, 2015	-	21	21	
	Property Taxes, 2016	-	85	85	
	Property Taxes, 2017	15,000	8,577	(6,423)	57%
	Late Prop Tx Chrg & Int.	-	19	19	
34 Historical Society Total		15,000	8,704	(6,296)	58%
35 Parks	Property Taxes, 2014 & Prior	-	53	53	
	Property Taxes, 2015	-	383	383	
	Property Taxes, 2016	-	1,577	1,577	
	Property Taxes, 2017	293,480	167,805	(125,675)	57%
	Late Prop Tx Chrg & Int.	-	338	338	
35 Parks Total		293,480	170,155	(123,325)	58%
40 Indigent	Property Taxes, 2014 & Prior	-	275	275	
	Property Taxes, 2015	-	1,711	1,711	
	Property Taxes, 2016	-	2,058	2,058	
	Property Taxes, 2017	978,986	559,753	(419,233)	57%
	Late Prop Tx Chrg & Int.	-	852	852	
40 Indigent Total		978,986	564,648	(414,338)	58%
45 Dist Crt	Property Taxes, 2014 & Prior	-	250	250	
	Property Taxes, 2015	-	1,978	1,978	
	Property Taxes, 2016	-	7,870	7,870	
	Property Taxes, 2017	1,443,592	825,403	(618,189)	57%
	Late Prop Tx Chrg & Int.	9,000	1,692	(7,308)	
45 District Court Total		1,452,592	837,192	(615,400)	58%
46 Reval	Property Taxes, 2014 & Prior	-	509	509	
	Property Taxes, 2015	-	3,199	3,199	
	Property Taxes, 2016	-	13,103	13,103	
	Property Taxes, 2017	2,426,717	1,387,534	(1,039,183)	57%
	Late Prop Tx Chrg & Int.	15,000	2,825	(12,175)	
46 Revaluation Total		2,441,717	1,407,170	(1,034,547)	58%
47 EMS	Property Taxes, 2014 & Prior	-	518	518	
	Property Taxes, 2015	-	3,097	3,097	
	Property Taxes, 2016	-	13,411	13,411	
	Property Taxes, 2017	2,491,253	1,423,926	(1,067,327)	57%
	Late Prop Tx Chrg & Int.	14,500	2,849	(11,651)	20%
47 EMS Total		2,505,753	1,443,801	(1,061,952)	58%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2014 & Prior	-	225	225	
	Special Assessment Taxes, 2015	-	786	786	
	Special Assessment Taxes, 2016	-	3,386	3,386	
	Special Assessment Taxes, 2017	390,808	226,631	(164,177)	58%
	Late Prop Tx Chrg & Int.	-	756	756	
49 Aquifer Protection Total		390,808	231,785	(159,023)	59%
Grand Total		48,598,997	28,077,842	(20,521,155)	58%

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	13,108,454	2,559,044	(10,549,410)	20%
11 Replacement Resv	-	15,350	15,350	***
13 Liability Insurance	-	1	1	***
14 Health Insurance	8,900,029	1,895,933	(7,004,096)	21%
15 Justice Fund	8,751,042	1,615,663	(7,135,379)	18%
154 Jail Commissary	57,601	15,700	(41,901)	27%
155 Sheriff Donation	32,590	96,687	64,097	297%
158 KCSO Drug Seizure	25,000	4,775	(20,225)	19%
18 Centennial Trail	17,000	-	(17,000)	0%
19 Tourism Promotion	500	136	(364)	27%
20 Public Transport	4,959,826	436,877	(4,522,949)	9%
30 Airport	653,463	582,663	(70,800)	89%
301 Airport Sewer Fund	43,000	22,940	(20,060)	53%
31 CO Fair	839,949	(449)	(840,398)	0%
32 Noxious Weed	-	1	1	0%
33 Health Distict	-	2	2	0%
34 Historical Society	22,730	0	(22,730)	0%
35 Parks	91,000	15,171	(75,829)	17%
36 Snowmobile	71,922	12,172	(59,750)	17%
37 County Vessel	546,354	23,603	(522,751)	4%
38 Public Access	(43,700)	91	43,791	0%
40 Indigent fund	350,000	130,533	(219,467)	37%
45 District Court	1,003,676	249,365	(754,311)	25%
455 Court Interlock	14,000	2,727	(11,273)	19%
45 Reval	-	6	6	0%
47 Emergency Medical Svc	139,911	18,994	(120,917)	14%
49 Aquifer Prot	100,000	-	(100,000)	0%
50 Construction Fund	923,295	104,254	(819,041)	11%
60 Solid Waste	12,592,500	4,607,001	(7,985,499)	37%
Grand Total	53,200,142	12,409,241	(40,790,901)	23%

KOOTENAI COUNTY

UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Summary Cash Listing

From October 1, 2017 to December 31, 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	15,125,419	12,145,179	16,077,310
11	Replacement Rsrv/Acquisition	24,719,501	29,961	557,033	24,192,429
12	Unemployment Insurance Fund	1,835,705	10,164,571	11,692,668	307,608
13	Liability Insurance Fund	89,794	431,891	5,555	516,130
14	Health Insurance Fund	1,977,262	1,912,191	2,070,489	1,818,964
15	Justice Fund	5,594,939	19,445,873	9,559,910	15,480,902
154	Jail Commissary	153,104	10,335	11,893	151,546
155	Sheriff Donation	92,391	15,407	30,531	77,267
158	Drug Seizure - KCSD Patrol	296,405	1,006	12,111	285,300
18	Centennial Trail Fund	111,340	2,266	-	113,606
19	Tourism Promotion Fund	978	512	443	1,047
20	Public Transportation Fund	269,724	23,941	515,299	(221,634) (1)
30	Airport	1,009,952	407,559	735,862	681,649
301	Airport Sewer	60,614	11,649	14,686	57,577
31	County Fair Fund	6,278	57,003	-	63,281
32	Noxious Weed Fund	30,027	178,460	48,647	159,839
33	Health District Fund	133,444	428,290	194,963	366,771
34	Historical Society	333	8,509	3,750	5,092
35	Parks and Recreation Fund	199,092	280,975	128,481	351,586
36	Snowmobile Fund	193,238	13,422	17,240	189,421
37	County Vessel Fund	76,773	185,055	106,970	154,857
38	Public Access Fund	57,179	6,229	3,067	60,341
40	Indigent Fund	3,291,713	484,340	234,828	3,541,226
43	Resort Sales Tax Fund	-	-	-	-
45	District Court Fund	244,490	1,141,656	656,653	729,493
455	Court Interlock Fund	115,087	2,733	912	116,907
46	Revaluation	478,222	1,416,589	522,501	1,372,309
47	Emergency Management Fund	15,452	1,387,533	104,492	1,298,494
49	Aquifer Protection Dstr Fund	507,538	295,124	134,732	667,930
50	Construction Fund	0	127,442	239,742	(112,300) (1)
60	Solid Waste Fund	19,481,040	5,157,451	2,270,173	22,368,319
862	Sheriff Evidence Trust	13,765	3,140	-	16,905
880	PA Civil Forfeiture Trust	63,384	3,796	1,479	65,701

(1) Negative cash balances are unreimbursed Federal Grants

Kootenai County
UNAUDITED Beginning Fiscal Year 2018
Summary of Fund Balances

Fund #	Fund Title	Total Pre-Audit FY 2017 (*)	Limitations & Planned Uses				Sub-Total	FY 18 Unassigned Fund Balance
			Restricted	Committed for Operations	FY18 Committed			
					Cap Project Carry overs	Assigned		
10	General Fund	15,093,958	2,747,374	951,553	503,904	2,012,036	6,214,867	8,879,091
11	Replacement Reserve/Acquisition	23,009,009	598,088	1,590,000	11,063,456	9,757,465	23,009,009	-
12	PR Payable	-	-	-	-	-	-	-
13	Liability Insurance Fund	501,299	146,629	354,670	-	-	501,299	-
14	Health Insurance Fund	1,847,992	1,733,742	114,250	-	-	1,847,992	-
15	Justice Fund	5,783,935	668,768	313,724	-	799,936	1,782,428	4,001,507
154	Jail Commissary	147,886	147,886	-	-	-	147,886	-
155	Sheriff Donation	-	-	-	-	-	-	-
158	Sheriff Drug Seizure	213,673	213,673	-	-	-	213,673	-
18	Centennial Trail	134,981	134,981	-	-	-	134,981	-
19	Tourism Promotion Fund	978	978	-	-	-	978	-
20	Public Transportation Fund	-	-	-	-	-	-	-
30	Airport Fund	507,595	507,595	-	-	-	507,595	-
301	Airport Sewer Fund	28,816	28,816	-	-	-	28,816	-
31	County Fair Fund	70,623	16,331	-	54,292	-	70,623	-
32	Noxious Weeds	35,413	15,413	20,000	-	-	35,413	-
33	Health District Fund	145,356	145,356	-	-	-	145,356	-
34	Historical Society Fund	575	575	-	-	-	575	-
35	Parks & Recreation Fund	201,195	193,740	7,455	-	-	201,195	-
36	Snowmobile Fund	208,007	208,007	-	-	-	208,007	-
37	County Vessel Fund	272,183	230,103	42,080	-	-	272,183	-
38	Public Access Contribution Fund	63,746	63,746	-	-	-	63,746	-
40	Indigent Fund	3,291,685	3,291,685	-	-	-	3,291,685	-
45	District Court Fund	359,445	359,445	-	-	-	359,445	-
455	Court Interlock Fund	123,761	109,761	14,000	-	-	123,761	-
46	Revaluation Fund	618,588	512,346	106,242	-	-	618,588	-
47	Emergency Medical Services Fund	39,386	39,386	-	-	-	39,386	-
49	Aquifer Protection District Fund	558,831	515,811	43,020	-	-	558,831	-
50	General Construction Fund	-	-	-	-	-	-	-
60	Solid Waste Disposal Fund	50,689,746	45,924,759	1,727,384	2,682,396	355,207	50,689,746	-
Totals		103,948,664	58,554,995	5,284,378	14,304,048	12,924,644	91,068,066	12,880,598
Net Balance w/o Enterprise Fund (Solid Waste)			12,630,236	3,556,994	11,621,652	12,569,437	40,378,319	12,880,598

(*) Year-End FY17 BOCC Fund Balance policy adjustments **are not currently included** in Fund Balance amounts.

Kootenai County

UNAUDITED - 1st Quarter FY 2018 ending December 31, 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	15,093,958	8,314,640	(5,392,449)	2,922,190	18,016,148
11 Replacement Resv/Acq	23,009,009	15,350	(2,904,272)	(2,888,922)	20,120,088
13 Liability Insurance	501,299	232,008	(377,992)	(145,984)	355,315
14 Health Insurance	1,847,992	1,897,129	(2,648,548)	(751,419)	1,096,573
15 Justice Fund	5,783,935	17,866,531	(9,237,788)	8,628,743	14,412,677
154 Jail Commissary	147,886	15,700	(15,329)	371	148,257
155 Sheriff Donation	-	96,687	(13,905)	82,783	82,783
158 Sheriff Drug Seizure	213,673	4,775	-	4,775	218,448
18 Centennial Trail	134,981	2,125	-	2,125	137,106
19 Tourism Promo	978	136	-	136	1,114
20 Public Transport	-	437,500	(143,226)	294,274	294,274
30 Airport	507,595	867,056	(1,038,253)	(171,198)	336,398
301 Airport Sewer Fund	28,816	22,940	(12,082)	10,857	39,674
31 County Fair	70,623	100,102	(48,061)	52,042	122,665
32 Noxious Weed Ctrl	35,413	178,843	(62,816)	116,028	151,441
33 Health District	145,356	444,922	(199,438)	245,483	390,839
34 Historical Society	575	8,644	-	8,644	9,218
35 Parks	201,195	190,729	(129,369)	61,360	262,555
36 Snowmobile	208,007	12,172	(11,896)	276	208,283
37 County Vessel	272,183	30,955	(117,598)	(86,643)	185,540
38 Public Access	63,746	91	-	91	63,837
40 Indigent	3,291,685	702,847	(152,326)	550,521	3,842,206
45 District Court	359,445	1,143,825	(634,481)	509,344	868,789
455 Court Interlock	123,761	(523)	(1,153)	(1,676)	122,085
46 Revaluation	618,588	1,520,628	(535,920)	984,709	1,603,297
47 Emergency Medical Services	39,386	1,453,362	(1,492,748)	(39,386)	(0)
49 Aquifer Protection	558,831	220,431	(9,900)	210,531	769,361
50 Construction	-	104,254	(297,119)	(192,866)	(192,866)
60 Solid Waste	50,689,746	4,423,722	(2,196,695)	2,227,027	52,916,774
Grand Total	103,948,664	40,307,581	(27,673,363)	12,634,218	116,582,882

Budget Status Report
Over Budget Department Warnings
UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Departments that have expended more than 32% of total department budget are explained below.

Department-Program	Budget Classification	YTD-1st Q FY 2018		Budget-Actual		Note
		Amended	Actual Amount	Variance	%used	
BOCC Departments:						
053 Liability Ins	Operating Expenses (B Budget)	796,155	377,992	418,163	47%	(A)
053 Liability Ins Total		796,155	377,992	418,163	47%	
060 Public Defndr	Personnel Expenses	2,729,452	609,943	2,119,509	22%	
	Operating Expenses (B Budget)	225,100	636,477	(411,377)	283%	(B)
060 Public Defndr Total		2,954,552	1,246,420	1,708,132	42%	
101 Airport	Personnel Expenses	729,945	144,874	585,071	20%	
	Operating Expenses (B Budget)	407,674	95,368	312,306	23%	
	Capital Outlay	70,000	791,452	(721,452)	1131%	(C)
101 Airport Total		1,207,619	1,031,694	175,925	85%	
139 Juv Pro	Personnel Expenses	1,076,091	246,368	829,723	23%	
	Operating Expenses (B Budget)	79,066	27,099	51,967	34%	(D)
	Capital Outlay	27,169	-	27,169	0%	
139 Juv Pro Total		1,182,326	273,467	908,859	23%	
155 Waterways	Personnel Expenses	244,059	52,187	191,872	21%	
	Operating Expenses (B Budget)	71,779	13,893	57,886	19%	
	Capital Outlay	30,000	28,917	1,084	96%	(E)
155 Waterways Total		345,838	94,996	250,842	27%	
190 Fighting Creek	Personnel Expenses	9,049	785	8,264	9%	
	Operating Expenses (B Budget)	1,154,402	166,017	988,385	14%	
	Capital Outlay	1,332,471	648,255	684,216	49%	(F)
190 Fighting Creek Total		2,495,922	815,058	1,680,864	33%	
32.1.002.3 - NWC.BOCC.Dept.Ops	Personnel Expenses	182,003	35,515	146,488	20%	
	Operating Expenses (B Budget)	121,637	9,960	111,677	8%	
	Capital Outlay	20,000	17,340	2,660	87%	(G)
32.1.002.3 - NWC.BOCC.Dept.Ops Total		323,640	62,816	260,824	19%	
35.1.002.3 - Parks.BOCC.Dept.Ops	Personnel Expenses	217,795	46,205	171,590	21%	
	Operating Expenses (B Budget)	91,608	42,944	48,664	47%	(H)
35.1.002.3 - Parks.BOCC.Dept.Ops Total		309,403	89,149	220,254	29%	

Over Budget Explanation:

- (A) BOCC, Liability Insurance:** Operating - Pre-paid ICRMP liability insurance premium
- (B) BOCC, Public Defender:** Operating - \$553K Capital case expenses
- (C) BOCC, Airport:** Capital - \$791K Unbudgeted land purchase
- (D) BOCC, Juvenile Probation:** Operating - \$8K Overbudget in Professional Services
- (E) BOCC, Waterways:** Capital - \$29K Budgeted vehicle purchase (half of the cost)
- (F) BOCC, Solid Waste, Fighting Creek:** Capital - Budgeted construction of Phase 4 interim closure
- (G) BOCC, Noxious Weed Control:** Capital - \$17.4K Budgeted purchase of a RTV and trailer
- (H) BOCC, Parks:** Operating - \$23.5K Budgeted land lease with Lakes Highway District

Budget Status Report
Over Budget Department Warnings
UNAUDITED - 1st Quarter FY 2018 ending December 31, 2017

Departments that have expended more than 32% of total department budget are explained below.

Department-Program	Budget Classification	YTD-1st Q FY 2018		Budget-Actual		Note
		Amended	Actual Amount	Variance	%used	
BOCC Departments:						
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	41,455	11,138	30,317	27%	
	Capital Outlay	54,000	28,917	25,084	54%	(I)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		95,455	40,055	55,400	42%	

30.1.101.5.302 - Airport.BOCC.Airport .Proj.FS Lease Taxiway Cnstr						
	Operating Expenses (B Budget)	-	18,642	(18,642)		(J)
30.1.101.5.302 - Airport.BOCC.Airport .Proj.FS Lease Taxiway Cnstr Total		-	18,642	(18,642)		

Assessor Departments:

413 DMV-CDA	Personnel Expenses	960,613	216,714	743,899	23%	
	Operating Expenses (B Budget)	33,829	26,217	7,612	77%	(K)
413 DMV-CDA Total		994,442	242,931	751,511	24%	

Sheriff Departments:

635 SWAT	Operating Expenses (B Budget)	45,156	18,345	26,811	41%	(L)
635 SWAT Total		45,156	18,345	26,811	41%	

640 Search & Resc	Operating Expenses (B Budget)	31,163	15,797	15,366	51%	(M)
	Capital Outlay	10,000	0	10,000	0%	
640 Search & Resc Total		41,163	15,797	25,366	38%	

Prosecutor Department:

15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	2,866,389	649,709	2,216,680	23%	
	Operating Expenses (B Budget)	118,898	164,800	(45,902)	139%	
	Capital Outlay	25,000	24,665	335	99%	
15.7.001.3 - Justice Fund.PA.Operations Total		3,010,287	839,174	2,171,113	28%	(N)

District Court Fund:

001 District Court	Personnel Expenses	1,889,274	417,393	1,471,881	22%	
	Operating Expenses (B Budget)	505,542	183,778	321,764	36%	(O)
001 District Court Total		2,394,816	601,171	1,793,645	25%	

Over Budget Explanation:

(I) **BOCC, Parks, County Boat Launch:** Capital - \$29k Budgeted vehicle purchase (half of the cost)

(J) **BOCC, Airport FS Lease Taxiway Project:** Operating - Unbudgeted expenses for Forest Service lease project

(K) **Assessor, DMV-CDA:** Operating - Purchase of queuing system - \$12K budgeted software and \$11K for hardware (\$3.2K overbudget)

(L) **Sheriff, SWAT:** Operating - \$14.2K Budgeted purchase of ammunition

(M) **Sheriff, Search and Rescue:** Sheriff S&R - Budget of \$16.7K, Spent \$8K = 48%
 Volunteer S&R - Budget of \$14.5K, Spent \$9.2K = 64%

(N) **Prosecutor:** Operating - Entire Operating budget exceeded due to capital case expenses
 Capital - \$24.7K Budgeted vehicle purchase

(O) **District Court:** Major Categories of higher spending are: Professional Services - \$73.1K,
 Travel and Professional Development - \$14.5K,
 Other Services and Expenses - \$63.9K

Kootenai County
Schedule of Grant Activity, through December 31, 2017

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		Last Report Period End		Next Report Period End		Financial Reporting	
																		Sent	Due
AIP	Steven Kjergaard/Mary Hopkins	FAA	NO 3-16-0010-045	\$568,178	Hard-Dollar	\$31,565	\$365,703	\$265,606	12/21/2017	12/31/2017	Variable	8/23/2017 - 8/23/2021	50.1.101.4.816						
AIP 45														1/30/2018					
AMP	Keith Hutcheson	DOJ	2015-FJ-AX-0007	\$97,589			\$32,037	\$65,552	12/14/2017	12/31/2017	Variable	10/1/2015 - 9/30/2018	15.1.132.4.234						
OVW CTIP Grant														1/30/2018					
Idaho Supreme Court does all the financial and progress reporting																			
BOCC	Jody Bieze	US Dept of Transportation	ID-90-X128-00	\$972,927	Hard-Dollar/ In-Kind	\$711,603	\$10,957	\$1,673,573	4/7/2017	12/31/2017	3/31/2018	9/1/2012 - 3/1/2017	20.1.070.4.028						
FTA Grant X128														1/30/2018					
BOCC	Jody Bieze	US Dept of Transportation	ID-90-X130-03	\$3,504,858	Hard-Dollar/ In-Kind	\$2,488,578	\$537,638	\$5,455,798	10/30/2017	12/31/2017	3/31/2018	9/1/2013 - 10/30/2018	20.1.070.4.030						
FTA Grant X130														1/30/2018					
BOCC	Jody Bieze	US Dept of Transportation	ID-90-X144-01	\$1,056,073	Hard-Dollar/ In-Kind	\$264,018	\$1,311,867	\$8,224	10/30/2017	12/31/2017	3/31/2018	9/1/2015 - 12/31/2017	20.1.070.4.044						
FTA Grant X144														1/30/2018					
BOCC	Jody Bieze	US Dept of Transportation	ID-04-X0030-00	\$220,000	Hard-Dollar/ In-Kind	\$55,000	\$168,790	\$106,210	10/30/2017	12/31/2017	3/31/2018	9/30/2014 - 12/1/2017	20.1.070.4.03						
FTA Grant 04 X003														1/30/2018					
BOCC	Jody Bieze	US Dept of Transportation	ID-2016-009-00	\$1,169,212	Hard-Dollar/ In-Kind	\$806,795	\$1,004,642	\$971,365	10/30/2017	12/31/2017	3/31/2018	9/1/2016 - 9/30/2018	20.1.070.4.09						
FTA Grant 2016-009														1/30/2018					
BOCC	Jody Bieze	Idaho Transportation Dept	ITD-5310	\$344,000	Hard-Dollar/ In-Kind	\$86,000	\$401,342	\$28,658	12/1/2017	—	Variable	4/1/2015 - 3/31/2017	20.1.070.4.010						
Purchase of Service														—					
BOCC	Jody Bieze	Idaho Transportation Dept	ITD-5339	\$655,587	Hard-Dollar/ In-Kind	\$163,897	\$818,165	\$1,319	—	—	Variable	4/1/2015 - 9/30/2017	20.1.070.4.039						
Transit Intermodal														—					
BOCC	Jody Bieze	Idaho Transportation Dept	ITD-5339	\$277,809	Hard-Dollar/ In-Kind	\$69,452	\$347,261	\$0	—	—	Variable	10/1/2016 - 9/30/2017	20.1.070.4.039						
Transit Center														—					
BOCC	Jody Bieze	Idaho State Historical Society	CLG-2017-010	\$9,624	In-Kind	\$13,106	\$22,730	\$0	—	—	3/31/2018	6/1/2017-5/31/2018	34.1.004.4.176						
Historic Preservation														1/30/2018					
BOCC	Jody Bieze/Alexcia Jordan	ID Dept of Parks & Rec	RV17-1-28-1	\$342,000	Hard-Dollar/ In-Kind	\$20,000	\$369,630	\$18,370	—	—	Variable	7/1/2016 - 6/30/2018	31.1.004.4.845						
RV Grant Phase 1														1/30/2018					
BOCC	Jody Bieze/Alexcia Jordan	ID Dept of Parks & Rec	RV18-1-28-2	\$449,771	In-Kind	\$25,000	\$474,771	\$0	—	—	Variable	7/1/2017 - 3/30/2018	31.1.004.4.846						
RV Grant Phase 2														1/30/2018					

Kootenai County
Schedule of Grant Activity, through December 31, 2017

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		Org Set
							Last Report Period End	Next Report Period End	
							Sent	Due	
JUV DIV Patti Surplus	ID Office of Drug Policy SFY18-Sub Abuse Substance Abuse Prevention	\$4,140	\$0	\$3,780	\$360	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	7/1/2017 - 6/30/2018 10.7.137.4.137
OEM Sandy Von Behren	ID Dept of Lands 14HFR1-Kootenai 2014 WUI KC HFT Proj	\$104,312	\$0	\$8	\$104,304	11/1/2016	12/31/2017 1/30/2018	—	3/3/2015 - 11/30/2017 10.1.114.4.117
OEM Sandy Von Behren	ID Dept of Lands 15WFM-Kootenai 2015 WUI KC HFT Proj	\$240,000	In-Kind \$30,000	\$223,728	\$46,272	8/17/2017	12/31/2017 1/30/2018	3/31/2018 4/30/2018	1/21/2016 - 11/30/2018 10.1.114.4.115
OEM Sandy Von Behren	ID Bureau Homeland Sec EMS-2016-EP-0004 2016 EMPG	\$92,249	Hard-Dollar \$107,816	\$0	\$200,065	—	12/31/2017 1/30/2018	—	10/1/2015 - 9/30/2017 10.1.114.2
100% Funds Used									
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2016-SS-0028-S01 2016 SHSP	\$181,894	\$0	\$91,195	\$90,699	12/13/2017	12/31/2017 1/30/2018	3/31/2018 4/30/2018	9/1/2016 - 8/31/2018 10.1.114.4.126
OEM Sandy Von Behren	ID Bureau Homeland Sec EMS-2017-EP-00003-S01 2017 EMPG	\$93,709	Hard-Dollar \$93,709	\$0	\$187,418	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	10/1/2016 - 9/30/2018 10.1.114.2
100% Funds Used									
OEM Sandy Von Behren	ID Bureau Homeland Sec DHS-17-GPD-067-00-01 2017 SHSP	\$182,840	\$0	\$170,578	\$12,262	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	9/1/2017 - 8/31/2019 10.1.114.4.127
OEM Sandy Von Behren	ID Bureau Homeland Sec D5089H Bayview W/S HMGp	\$15,524	In-Kind \$5,175	\$2,141	\$18,558	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	12/14/2016 - 6/30/2018 50.1.001.4.805
OEM Sandy Von Behren	ID Bureau Homeland Sec FM-5088 2015 Capehorn	\$49,310	\$0	\$0	\$49,310	12/22/2017	12/11/2017 12/11/2017	—	7/5/2015 - 7/10/2015 10.6.114.5.125
100% Funds Used									
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec BG16-1-28-1 Harrison Breakwater	\$170,000	Hard-Dollar \$56,650	\$211,445	\$15,205	1/31/2017	1/31/2017	Variable	10/31/2015 - 9/30/2017 50.1.155.4.888
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW18-1-28-1 Mowry Park Dock Rpicmnt	\$324,000	Hard-Dollar \$101,000	\$258,168	\$166,832	7/5/2017	—	Variable	7/1/2017 - 6/30/2017 50.1.155.4.891
PUBLIC DEFENDER Jamie Woods	ID Public Defense Comm FY2017 IDG 2017 Indigent Defense	\$337,716	\$0	\$98,574	\$239,143	9/28/2016	—	—	10/1/2016 - 09/30/2017 15.1.060.4.70
PUBLIC DEFENDER Jamie Woods	ID Public Defense Comm FY2018 IDG 2018 Indigent Defense	\$449,532	\$0	\$423,825	\$25,707	10/4/2017	—	—	10/1/2017 - 9/30/2018 15.1.060.4.70

Kootenai County
Schedule of Grant Activity, through December 31, 2017

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 Org Set
							Last Report Period End	Next Report Period End	
							Sent	Due	
SHERIFF Tammy Exley	US Dept of Justice 2015-H2805-ID-DJ JAG Program	\$20,252	\$0	\$20,037	\$215	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	10/1/2014 - 9/30/2018 15.6.605.4.611
SHERIFF Tammy Exley	US Dept of Justice 2016-H2891-ID-DJ JAG Program	\$20,357	\$0	\$20,357	\$0	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	10/1/2015 - 9/30/2019 15.6.605.4.611
SHERIFF Tammy Exley	US Dept of Justice 2017-H2426-ID-DJ JAG Program	\$21,303	\$0	\$21,303	\$0	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	10/1/2016 - 9/30/2020 15.6.605.4.611
SHERIFF Collin McRoy	ID Bureau Homeland Sec D4252H 911 HMGP	\$57,062	Hard-Dollar \$19,020	\$20,854	\$55,228	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	2/8/2017 - 7/31/2018 10.6.124.4.626
SHERIFF Collin McRoy	ID Emerg Communications 2018-0275-1 IPSCC Grant - E911	\$86,989	\$0	\$86,989	\$0	—	12/31/2017 1/30/2018	3/31/2018 4/30/2018	11/1/2017 - 10/31/2019 10.6.124.4.627
GRAND TOTALS		\$12,118,817	\$5,205,950	\$7,518,513	\$9,806,254				
		Total Grant Fund Awards	Total Grant Match	Total Remaining Funds	Total Current Expenses				