

**Kootenai County**  
**1st Quarter FY 2014 - UNAUDITED**  
**Budget Status Report**  
**December 31, 2013**



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**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Summary Expenditure Budget Status Report by Elected Official**

<b>Elct Ofcl</b>	<b>Expense Classification</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actual</b>	<b>%Used</b>
<b>1 BOCC</b>					
	Personnel Expenses	14,859,120	3,253,280	11,605,840	22%
	Operating Expenses (B Budget)	20,742,205	4,990,339	15,751,866	24%
	Capital Outlay	1,374,371	51,428	1,322,943	4%
<b>1 BOCC Total</b>		<b>36,975,696</b>	<b>8,295,047</b>	<b>28,680,649</b>	<b>22%</b>
<b>2 Clerk</b>					
	Personnel Expenses	4,112,152	983,908	3,128,244	24%
	Operating Expenses (B Budget)	3,402,642	623,234	2,779,408	18%
	Capital Outlay	458,153	125,205	332,948	27%
<b>2 Clerk Total</b>		<b>7,972,947</b>	<b>1,732,346</b>	<b>6,240,601</b>	<b>22%</b>
<b>3 Treasurer</b>					
	Personnel Expenses	401,622	101,737	299,885	25%
	Operating Expenses (B Budget)	206,420	82,190	124,230	40%
<b>3 Treasurer Total</b>		<b>608,042</b>	<b>183,927</b>	<b>424,115</b>	<b>30%</b>
<b>4 Assessor</b>					
	Personnel Expenses	3,471,619	871,267	2,600,352	25%
	Operating Expenses (B Budget)	236,257	22,108	214,149	9%
	Capital Outlay	44,000	46,167	(2,167)	105%
<b>4 Assessor Total</b>		<b>3,751,876</b>	<b>939,542</b>	<b>2,812,334</b>	<b>25%</b>
<b>5 Coroner</b>					
	Personnel Expenses	142,210	32,089	110,121	23%
	Operating Expenses (B Budget)	183,325	22,680	160,645	12%
<b>5 Coroner Total</b>		<b>325,535</b>	<b>54,769</b>	<b>270,766</b>	<b>17%</b>
<b>6 Sheriff</b>					
	Personnel Expenses	19,011,658	4,732,911	14,278,747	25%
	Operating Expenses (B Budget)	5,284,375	1,438,242	3,846,133	27%
	Capital Outlay	878,978	499,307	379,671	57%
<b>6 Sheriff Total</b>		<b>25,175,011</b>	<b>6,670,460</b>	<b>18,504,551</b>	<b>26%</b>
<b>7 Prosecuting Attorney</b>					
	Personnel Expenses	2,877,488	709,522	2,167,966	25%
	Operating Expenses (B Budget)	159,152	44,274	114,878	28%
<b>7 Prosecuting Attorney Total</b>		<b>3,036,640</b>	<b>753,796</b>	<b>2,282,844</b>	<b>25%</b>
<b>8 District Court</b>					
	Personnel Expenses	1,688,085	395,212	1,292,873	23%
	Operating Expenses (B Budget)	598,000	129,778	468,222	22%
<b>8 District Court Total</b>		<b>2,286,085</b>	<b>524,990</b>	<b>1,761,095</b>	<b>23%</b>
<b>Sub Total</b>		<b>80,131,832</b>	<b>19,154,876</b>	<b>60,976,956</b>	<b>24%</b>
<b>Combined Grants and Projects</b>		<b>10,919,438</b>	<b>968,108</b>	<b>9,951,330</b>	<b>9%</b>
<b>Grand Total</b>		<b>91,051,270</b>	<b>20,122,984</b>	<b>70,928,286</b>	<b>22%</b>

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Budget Reconciliation - All Categories**

<b>FY2014 Published Budget Expenses</b>		<b>\$ 74,757,727</b>
<b>Budget Amendments</b>		
<i>Adjustments between Published and Adopted Budget</i>		
Wage Corrections		187,800
<i>Capital Appropriation Carry-over from FY2013</i>		
Planning and Zoning Ordinance	\$ 2,125	
9-1-1 Call Center Reconfiguration	29,146	
Jail Camera System	68,936	
McDonald/Douglas Conversion	369,851	
Network Computer Equipment (Wireless Project)	51,062	
Justware Case Management Software	250,827	
Recorder's Office Archiving Project	54,153	
Building and Grounds Facility	1,237,145	
Landfill Capital Improvement Projects	4,454,893	
Solid Waste Rural Site Purchases	634,399	
<i>Total Budget Adjustments</i>		<u>7,152,537</u>
<b>Other Budgetary Elements</b>		
EMS Budget	\$ 2,092,360	
Internal Services including Health Insurance	6,860,846	
<i>Total Other Budgetary Elements</i>		<u>8,953,206</u>
<b>Current Budgeted Expense- Logos System Total</b>		<b><u><u>\$ 91,051,270</u></u></b>

Kootenai County

UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013

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

(See **Note References** on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
001 Elected Offcl	Personnel Expenses	455,354	113,178	342,176	25%	
	Operating Expenses (B Budget)	383,072	97,914	285,158	26%	
	Capital Outlay	100,000	0	100,000	0%	
<b>001 Elected Offcl Total</b>		<b>938,426</b>	<b>211,092</b>	<b>727,334</b>	<b>22%</b>	
002 Department	Personnel Expenses	3,334,726	807,975	2,526,751	24%	
	Operating Expenses (B Budget)	832,114	37,008	795,106	4%	
	Capital Outlay	18,643	13,810	4,833	74%	
<b>002 Department Total</b>		<b>4,185,483</b>	<b>858,793</b>	<b>3,326,690</b>	<b>21%</b>	
003 General Accts	Personnel Expenses	1,144,651	12,552	1,132,099	1%	
	Operating Expenses (B Budget)	1,843,718	355,654	1,488,064	19%	
	Capital Outlay	37,145	0	37,145	0%	
<b>003 General Accts Total</b>		<b>3,025,514</b>	<b>368,206</b>	<b>2,657,308</b>	<b>12%</b>	
004 Tax Support	Operating Expenses (B Budget)	822,646	199,898	622,748	24%	
	Capital Outlay	15,000	0	15,000	0%	
<b>004 Tax Support Total</b>		<b>837,646</b>	<b>199,898</b>	<b>637,748</b>	<b>24%</b>	
005 Grant Writer	Personnel Expenses	47,030	15,175	31,855	32%	
	Operating Expenses (B Budget)	6,400	0	6,400	0%	
<b>005 Grant Writer Total</b>		<b>53,430</b>	<b>15,175</b>	<b>38,255</b>	<b>28%</b>	
010 Building & Grnds	Personnel Expenses	259,334	56,868	202,466	22%	
	Operating Expenses (B Budget)	290,742	57,352	233,390	20%	
<b>010 Building &amp; Grnds Total</b>		<b>550,076</b>	<b>114,219</b>	<b>435,857</b>	<b>21%</b>	
018 Veterans Svc	Personnel Expenses	76,461	19,182	57,279	25%	
	Operating Expenses (B Budget)	20,393	1,916	18,477	9%	
<b>018 Veterans Svc Total</b>		<b>96,854</b>	<b>21,098</b>	<b>75,756</b>	<b>22%</b>	
020 Comm Develop	Personnel Expenses	1,485,140	310,518	1,174,622	21%	
	Operating Expenses (B Budget)	104,058	10,921	93,137	10%	
	Capital Outlay	34,225	0	34,225	0%	
<b>020 Comm Develop Total</b>		<b>1,623,423</b>	<b>321,439</b>	<b>1,301,984</b>	<b>20%</b>	
030 Print Center	Personnel Expenses	144,791	37,601	107,190	26%	
	Operating Expenses (B Budget)	103,579	33,785	69,794	33%	
<b>030 Print Center Total</b>		<b>248,370</b>	<b>71,385</b>	<b>176,985</b>	<b>29%</b>	
040 IS	Personnel Expenses	951,519	236,812	714,707	25%	
	Operating Expenses (B Budget)	1,031,476	208,910	822,566	20%	
	Capital Outlay	249,062	0	249,062	0%	
<b>040 IS Total</b>		<b>2,232,057</b>	<b>445,722</b>	<b>1,786,335</b>	<b>20%</b>	
051 HR	Personnel Expenses	166,062	40,015	126,047	24%	
	Operating Expenses (B Budget)	52,655	10,396	42,259	20%	
<b>051 HR Total</b>		<b>218,717</b>	<b>50,411</b>	<b>168,306</b>	<b>23%</b>	
053 Liability Ins	Personnel Expenses	47,555	12,678	34,877	27%	
	Operating Expenses (B Budget)	727,113	342,750	384,363	47%	
<b>053 Liability Ins Total</b>		<b>774,668</b>	<b>355,429</b>	<b>419,239</b>	<b>46%</b>	(A)
056 Health Ins	Personnel Expenses	10,380	1,837	8,544	18%	
	Operating Expenses (B Budget)	6,850,466	1,570,815	5,279,651	23%	
<b>056 Health Ins Total</b>		<b>6,860,846</b>	<b>1,572,651</b>	<b>5,288,195</b>	<b>23%</b>	
060 Public Defndr	Personnel Expenses	2,083,770	507,321	1,576,449	24%	
	Operating Expenses (B Budget)	159,923	37,338	122,585	23%	
<b>060 Public Defndr Total</b>		<b>2,243,693</b>	<b>544,660</b>	<b>1,699,033</b>	<b>24%</b>	
101 Airport	Personnel Expenses	480,043	123,404	356,639	26%	

Kootenai County

UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013

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

(See [Note References](#) on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
101 Airport	Operating Expenses (B Budget)	273,733	54,641	219,092	20%	
<b>101 Airport Total</b>		<b>753,776</b>	<b>178,045</b>	<b>575,731</b>	<b>24%</b>	
114 OEM	Personnel Expenses	169,835	42,524	127,311	25%	
	Operating Expenses (B Budget)	19,159	2,137	17,022	11%	
<b>114 OEM Total</b>		<b>188,994</b>	<b>44,661</b>	<b>144,333</b>	<b>24%</b>	
128 JDET Ctr	Personnel Expenses	2,160,035	508,764	1,651,271	24%	
	Operating Expenses (B Budget)	226,291	45,631	180,660	20%	
<b>128 JDET Ctr Total</b>		<b>2,386,326</b>	<b>554,395</b>	<b>1,831,931</b>	<b>23%</b>	
132 AMP	Personnel Expenses	445,418	110,748	334,670	25%	
	Operating Expenses (B Budget)	71,364	36,220	35,144	51%	(B)
<b>132 AMP Total</b>		<b>516,782</b>	<b>146,968</b>	<b>369,814</b>	<b>28%</b>	
139 Juv Pro	Personnel Expenses	981,508	238,260	743,248	24%	
	Operating Expenses (B Budget)	69,957	31,824	38,133	45%	
<b>139 Juv Pro Total</b>		<b>1,051,465</b>	<b>270,084</b>	<b>781,381</b>	<b>26%</b>	
155 Waterways	Personnel Expenses	171,748	47,178	124,570	27%	
	Operating Expenses (B Budget)	66,255	18,611	47,644	28%	
	Capital Outlay	15,000	18,000	(3,000)	120%	(C)
<b>155 Waterways Total</b>		<b>253,003</b>	<b>83,790</b>	<b>169,213</b>	<b>33%</b>	
165 Snowmobile	Personnel Expenses	6,880	0	6,880	0%	
	Operating Expenses (B Budget)	10,710	3,098	7,612	29%	
<b>165 Snowmobile Total</b>		<b>17,590</b>	<b>3,098</b>	<b>14,492</b>	<b>18%</b>	
167 Snowmobile St Mgmt	Personnel Expenses	58,074	3,716	54,358	6%	
	Operating Expenses (B Budget)	28,070	0	28,070	0%	
<b>167 Snowmobile St Mgmt Total</b>		<b>86,144</b>	<b>3,716</b>	<b>82,428</b>	<b>4%</b>	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	493,670	0	493,670	0%	
<b>170 Aquifer Prot Dist Total</b>		<b>493,670</b>	<b>0</b>	<b>493,670</b>	<b>0%</b>	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,280,161	1,169,205	1,110,956	51%	
<b>173 Emergency Svc Cont Total</b>		<b>2,280,161</b>	<b>1,169,205</b>	<b>1,110,956</b>	<b>51%</b>	pass-through
182 Ramsey Trnsfr Stn	Personnel Expenses	154,648	5,427	149,221	4%	
	Operating Expenses (B Budget)	1,419,059	265,361	1,153,698	19%	
	Capital Outlay	30,000	0	30,000	0%	
<b>182 Ramsey Trnsfr Stn Total</b>		<b>1,603,707</b>	<b>270,788</b>	<b>1,332,919</b>	<b>17%</b>	
183 Prairie Trnsfr Stn	Personnel Expenses	6,949	236	6,713	3%	
	Operating Expenses (B Budget)	736,022	120,587	615,435	16%	
	Capital Outlay	237,296	0	237,296	0%	
<b>183 Prairie Trnsfr Stn Total</b>		<b>980,267</b>	<b>120,823</b>	<b>859,444</b>	<b>12%</b>	
187 Rural Sys	Personnel Expenses	2,972	42	2,930	1%	
	Operating Expenses (B Budget)	564,507	87,676	476,831	16%	
<b>187 Rural Sys Total</b>		<b>567,479</b>	<b>87,717</b>	<b>479,762</b>	<b>15%</b>	
190 Fighting Creek	Personnel Expenses	14,237	1,269	12,968	9%	
	Operating Expenses (B Budget)	1,254,892	190,691	1,064,201	15%	
	Capital Outlay	638,000	19,618	618,382	3%	
<b>190 Fighting Creek Total</b>		<b>1,907,129</b>	<b>211,578</b>	<b>1,695,551</b>	<b>11%</b>	
<b>Grand Total</b>		<b>36,975,696</b>	<b>8,295,047</b>	<b>28,680,649</b>	<b>22%</b>	

Kootenai County

UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013

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

Org Set	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
<b>10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin</b>						
	Personnel Expenses	1,144,651	12,552	1,132,099	1%	
	Operating Expenses (B Budget)	993,718	203,660	790,058	20%	
<b>10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total</b>		<b>2,138,369</b>	<b>216,212</b>	<b>1,922,157</b>	<b>10%</b>	
<b>11.1.003.0 - Repl Resv/Acq.BOCC.Gen Accts.Indir Admin</b>						
	Operating Expenses (B Budget)	0	20,865	(20,865)		(D)
	Capital Outlay	37,145	0	37,145	0%	
<b>11.1.003.0 - Repl Resv/Acq.BOCC.Gen Accts.Indir Admin Total</b>		<b>37,145</b>	<b>20,865</b>	<b>16,280</b>	<b>56%</b>	
<b>15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin</b>						
	Operating Expenses (B Budget)	850,000	131,129	718,871	15%	
<b>15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total</b>		<b>850,000</b>	<b>131,129</b>	<b>718,871</b>	<b>15%</b>	
<b>18.1.004.3 - Centennial Trl.Tax Supprt.Ops</b>						
	Operating Expenses (B Budget)	15,000	0	15,000	0%	
	Capital Outlay	15,000	0	15,000	0%	
<b>18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total</b>		<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>0%</b>	
<b>19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops</b>						
	Operating Expenses (B Budget)	3,500	362	3,138	10%	
<b>19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total</b>		<b>3,500</b>	<b>362</b>	<b>3,138</b>	<b>10%</b>	
<b>31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops</b>						
	Operating Expenses (B Budget)	75,000	18,750	56,250	25%	
<b>31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total</b>		<b>75,000</b>	<b>18,750</b>	<b>56,250</b>	<b>25%</b>	
<b>32.1.002.3 - NWC.BOCC.Dept.Ops</b>						
	Personnel Expenses	159,383	35,189	124,194	22%	
	Operating Expenses (B Budget)	123,190	3,985	119,205	3%	
<b>32.1.002.3 - NWC.BOCC.Dept.Ops Total</b>		<b>282,573</b>	<b>39,174</b>	<b>243,399</b>	<b>14%</b>	
<b>32.1.002.3.163 - NWC.BOCC.Dept.Ops.Aquatic Weeds</b>						
	Operating Expenses (B Budget)	4,800	1	4,799	0%	
<b>32.1.002.3.163 - NWC.BOCC.Dept.Ops.Aquatic Weeds Total</b>		<b>4,800</b>	<b>1</b>	<b>4,799</b>	<b>0%</b>	
<b>33.1.004.3 - Health Dist.Tax Supprt.Ops</b>						
	Operating Expenses (B Budget)	710,646	177,662	532,985	25%	
<b>33.1.004.3 - Health Dist.Tax Supprt.Ops Total</b>		<b>710,646</b>	<b>177,662</b>	<b>532,985</b>	<b>25%</b>	
<b>34.1.004.3 - Hist Society.Tax Supprt.Ops</b>						
	Operating Expenses (B Budget)	12,500	3,125	9,375	25%	
<b>34.1.004.3 - Hist Society.Tax Supprt.Ops Total</b>		<b>12,500</b>	<b>3,125</b>	<b>9,375</b>	<b>25%</b>	
<b>35.1.002.3 - Parks.BOCC.Dept.Ops</b>						
	Personnel Expenses	148,942	41,328	107,614	28%	
	Operating Expenses (B Budget)	34,893	9,731	25,162	28%	
<b>35.1.002.3 - Parks.BOCC.Dept.Ops Total</b>		<b>183,835</b>	<b>51,058</b>	<b>132,777</b>	<b>28%</b>	
<b>35.1.002.3.151 - Parks.Ops.Parks Maint</b>						
	Operating Expenses (B Budget)	24,275	7,557	16,718	31%	
<b>35.1.002.3.151 - Parks.Ops.Parks Maint Total</b>		<b>24,275</b>	<b>7,557</b>	<b>16,718</b>	<b>31%</b>	

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

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

Org Set	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
<b>35.1.002.3.153 - Parks.Ops.CO Boat Launch</b>						
	Operating Expenses (B Budget)	29,810	3,249	26,561	11%	
	Capital Outlay	0	4,480	(4,480)		
<b>35.1.002.3.153 - Parks.Ops.CO Boat Launch Total</b>		<b>29,810</b>	<b>7,729</b>	<b>22,081</b>	<b>26%</b>	
<b>38.1.004.3 - Pub Access.BOCC.Tax Supprt.Ops</b>						
	Operating Expenses (B Budget)	6,000	0	6,000	0%	
<b>38.1.004.3 - Pub Access.BOCC.Tax Supprt.Ops Total</b>		<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>0%</b>	
<b>60.1.002.2 - SW..Dept Admin</b>						
	Personnel Expenses	256,857	44,789	212,068	17%	
	Operating Expenses (B Budget)	594,932	8,778	586,154	1%	
	Capital Outlay	18,643	9,330	9,313	50%	
<b>60.1.002.2 - SW..Dept Admin Total</b>		<b>870,432</b>	<b>62,897</b>	<b>807,535</b>	<b>7%</b>	
<b>60.1.002.2.84 - SW.BOCC.Dept.Dept Admin.Safety and Recycling</b>						
	Operating Expenses (B Budget)	19,864	3,480	16,384	18%	
<b>60.1.002.2.84 - SW.BOCC.Dept.Dept Admin.Safety and F</b>		<b>19,864</b>	<b>3,480</b>	<b>16,384</b>	<b>18%</b>	
<b>60.1.002.3 - SW.BOCC.Dept.Ops</b>						
	Personnel Expenses	2,769,544	686,670	2,082,874	25%	
<b>60.1.002.3 - SW.BOCC.Dept.Ops Total</b>		<b>2,769,544</b>	<b>686,670</b>	<b>2,082,874</b>	<b>25%</b>	
<b>Grand Total</b>		<b>8,048,293</b>	<b>1,426,672</b>	<b>6,621,621</b>	<b>18%</b>	

**Kootenai County**  
**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**  
**County Commissioner's Grant & Project Budget Status**

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
<b>10 GF</b>					
<b>040 IS</b>					
10.1.040.5.46 - GF.BOCC.IS.Proj.Justware Casemgmt					
Capital Outlay	543,420	-	543,420	0%	
10.1.040.5.46 - GF.BOCC.IS.Proj.Justware Casemgmt Total	543,420	-	543,420	0%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion					
Capital Outlay	369,851	-	369,851	0%	
10.1.040.5.47-IS.Proj.GRM Tax System Conversion Total	369,851	-	369,851	0%	
<b>040 IS Total</b>	<b>913,271</b>	<b>-</b>	<b>913,271</b>	<b>0%</b>	
<b>114 OEM</b>					
10.1.114.4.107 - OEM.Grants.Interoperability Comm/Equipment					
Operating Expenses (B Budget)	-	29,543	(29,543)		
10.1.114.4.107 - OEM.Grants.Interoperability Comm/Equipment Total	-	29,543	(29,543)		
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant					
Operating Expenses (B Budget)	14,190	5,732	8,458	40%	
10.1.114.4.110 - OEM.Grants.HSGP Trng Grant Total	14,190	5,732	8,458	40%	
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP					
Operating Expenses (B Budget)	5,000	-	5,000	0%	
10.1.114.4.112 - OEM.Grants.Citizens Corp HSGP Total	5,000	-	5,000	0%	
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program					
Operating Expenses (B Budget)	12,218	1,763	10,455	14%	
10.1.114.4.116 - OEM.Grants.HSGP Exercise Program Total	12,218	1,763	10,455	14%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI)					
Operating Expenses (B Budget)	70,000	31,448	38,552	45%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total	70,000	31,448	38,552	45%	
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning					
Operating Expenses (B Budget)	35,600	800	34,800	2%	
10.1.114.4.119 - GF.OEM.Grants.HSGP Emergency Planning Total	35,600	800	34,800	2%	
10.1.114.4.120 - GF.OEM.Grants.HSGP Fusion Center					
Operating Expenses (B Budget)	25,004	2,946	22,058	12%	
10.1.114.4.120 - GF.OEM.Grants.HSGP Fusion Center Total	25,004	2,946	22,058	12%	
<b>114 OEM Total</b>	<b>162,012</b>	<b>72,232</b>	<b>89,780</b>	<b>45%</b>	
<b>10 GF Total</b>	<b>1,075,283</b>	<b>72,232</b>	<b>1,003,051</b>	<b>7%</b>	
<b>11 Repl Resv/Acq</b>					
<b>003 Gen Accts</b>					
11.1.003.5.004 - Repl Resv/Acq.Proj.Repl Acquisition					
Capital Outlay	-	36,245	(36,245)		
11.1.003.5.004 - Repl Resv/Acq.Proj.Repl Acquisition Total	-	36,245	(36,245)		
11.1.003.5.63 - Repl Resv/Acq.Proj.B & G Building Proj					
Capital Outlay	1,600,000	75	1,599,925	0%	
11.1.003.5.63 - Repl Resv/Acq.Proj.B & G Building Proj Total	1,600,000	75	1,599,925	0%	
11.1.003.5.64 - Repl Resv/Acq.Proj.SH Parking Resurface					
Capital Outlay	40,000	83,324	(43,324)	208%	
11.1.003.5.64 - Repl Resv/Acq.Proj.SH Parking Resurface Total	40,000	83,324	(43,324)	208%	
11.1.003.5.65 - Repl Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct					
Capital Outlay	150,000	3,194	146,806	2%	
11.1.003.5.65 - Repl Resv.Gen Accts.Proj.Bldg Carpet-Paint pjct Total	150,000	3,194	146,806	2%	
<b>003 Gen Accts Total</b>	<b>1,790,000</b>	<b>122,838</b>	<b>1,667,162</b>	<b>7%</b>	
<b>11 Repl Resv/Acq Total</b>	<b>1,790,000</b>	<b>122,838</b>	<b>1,667,162</b>	<b>7%</b>	



County Commissioner's Grant & Project Budget Status

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
<b>15 JF</b>					
<b>132 AMP</b>					
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Cr					
Operating Expenses (B Budget)	-	4,934	(4,934)		
15.1.132.4.233 - AMP.Grants.OVW 2012 Dom Violence Cr	-	4,934	(4,934)		
<b>132 AMP Total</b>	-	<b>4,934</b>	<b>(4,934)</b>		
<b>139 Juv Pro</b>					
15.1.139.4.138 - JF.Juv Pro.Grants.JP JABG Grant 10 YR12-13					
Operating Expenses (B Budget)	16,707	(600)	17,307	-4%	
15.1.139.4.138 - JF.Juv Pro.Grants.JP JABG Grant 10 YR12-13 Total	16,707	(600)	17,307	-4%	
15.1.139.4.145 - Juv Pro.Grants.JP Domestic Violence Grant					
Operating Expenses (B Budget)	-	4,813	(4,813)		
15.1.139.4.145 - Juv Pro.Grants.JP Domestic Violence Grant Total	-	4,813	(4,813)		
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	-	8,715	(8,715)		
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total	-	8,715	(8,715)		
15.1.139.4.344 - JF.BOCC.Juv Pro.Grants.JP JABG Grant YR13-14					
Operating Expenses (B Budget)	-	2,875	(2,875)		
15.1.139.4.344 - JF.BOCC.Juv Pro.Grants.JP JABG Grant YR13-14 Total	-	2,875	(2,875)		
<b>139 Juv Pro Total</b>	<b>16,707</b>	<b>15,803</b>	<b>904</b>	<b>95%</b>	
<b>15 JF Total</b>	<b>16,707</b>	<b>20,736</b>	<b>(4,029)</b>	<b>124%</b>	
<b>20 Public Transport</b>					
<b>070 Bus Svc</b>					
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport					
Personnel Expenses	94,032	23,304	70,728	25%	
Operating Expenses (B Budget)	1,435,731	232,564	1,203,167	16%	
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport Total	1,529,763	255,869	1,273,894	17%	
<b>070 Bus Svc Total</b>	<b>1,529,763</b>	<b>255,869</b>	<b>1,273,894</b>	<b>17%</b>	
<b>20 Public Transport Total</b>	<b>1,529,763</b>	<b>255,869</b>	<b>1,273,894</b>	<b>17%</b>	
<b>32 NWC</b>					
<b>002 Dept</b>					
32.1.002.4.161 - NWC.Grants.IECWMA					
Operating Expenses (B Budget)	1,000	-	1,000	0%	
32.1.002.4.161 - NWC.Grants.IECWMA Total	1,000	-	1,000	0%	
<b>002 Dept Total</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>	
<b>32 NWC Total</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>	
<b>36 Snowmobile</b>					
<b>165 CO Mgmt</b>					
36.1.165.4.181 - Snowmobile..Grants.Groomers ORMV Grant					
Operating Expenses (B Budget)	-	360	(360)		
36.1.165.4.181 - Snowmobile..Grants.Groomers ORMV Grant Total	-	360	(360)		
<b>165 CO Mgmt Total</b>	<b>-</b>	<b>360</b>	<b>(360)</b>		
<b>36 Snowmobile Total</b>	<b>-</b>	<b>360</b>	<b>(360)</b>		
<b>50 Constructn</b>					
<b>101 Airport</b>					
50.1.101.4.811 - Constr.Airport.Grants.AIP 40 Wildlife Assmnt					
Capital Outlay	78,947	-	78,947	0%	
50.1.101.4.811 - Constr.Airport.Grants.AIP 40 Wildlife Assmnt Total	78,947	-	78,947	0%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 42 Rehab TxwyD					
Capital Outlay	211,263	-	211,263	0%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 42 Rehab TxwyD Total	211,263	-	211,263	0%	
50.1.101.4.837 - Constr.Airport.Grants.AIP 37 P-II Rnwys-TwyD					
Capital Outlay	-	110,263	(110,263)		(E)
50.1.101.4.837 - Constr.Airport.Grants.AIP 37 P-II Rnwys-TwyD Total	-	110,263	(110,263)		
50.1.101.4.838 - Constr.Airport.Grants.AIP 38 Pavement Maint					
Capital Outlay	52,632	2,192	50,440	4%	
50.1.101.4.838 - Constr.Airport.Grants.AIP 38 Pavement Maint Total	52,632	2,192	50,440	4%	
<b>101 Airport Total</b>	<b>342,842</b>	<b>112,455</b>	<b>230,387</b>	<b>33%</b>	

County Commissioner's Grant & Project Budget Status

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
<b>155 WW</b>					
50.1.155.4.888 - Constructn.WW .Grants.WW-Harrison Launch					
Capital Outlay	-	106,970	(106,970)		
50.1.155.4.888 - Constructn.WW .Grants.WW-Harrison Launch Total	-	106,970	(106,970)		
50.1.155.4.891 - Constr.WW .Grants.WW-Mowry St Park Grants					
Capital Outlay	170,000	-	170,000	0%	
50.1.155.4.891 - Constr.WW .Grants.WW-Mowry St Park Grants Total	170,000	-	170,000	0%	
<b>155 WW Total</b>	<b>170,000</b>	<b>106,970</b>	<b>63,030</b>	<b>63%</b>	
<b>50 Constructn Total</b>	<b>512,842</b>	<b>219,425</b>	<b>293,417</b>	<b>43%</b>	
<b>60 SW</b>					
<b>182 Ramsey Trnsfr Stn</b>					
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr.					
Capital Outlay	120,000	-	120,000	0%	
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Total	120,000	-	120,000	0%	
<b>182 Ramsey Trnsfr Stn Total</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>0%</b>	
<b>183 Prairie Trnsfr Stn</b>					
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	50,000	-	50,000	0%	
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Total	50,000	-	50,000	0%	
<b>183 Prairie Trnsfr Stn Total</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>	
<b>187 Rural Sys</b>					
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	615,755	10,418	605,337	2%	
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Total	615,755	10,418	605,337	2%	
<b>187 Rural Sys Total</b>	<b>615,755</b>	<b>10,418</b>	<b>605,337</b>	<b>2%</b>	
<b>190 Fighting Creek</b>					
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr.					
Capital Outlay	1,266,294	-	1,266,294	0%	
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Total	1,266,294	-	1,266,294	0%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	75,000	-	75,000	0%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	75,000	-	75,000	0%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	3,188,599	102,705	3,085,894	3%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	3,188,599	102,705	3,085,894	3%	
<b>190 Fighting Creek Total</b>	<b>4,529,893</b>	<b>102,705</b>	<b>4,427,188</b>	<b>2%</b>	
<b>60 SW Total</b>	<b>5,315,648</b>	<b>113,123</b>	<b>5,202,525</b>	<b>2%</b>	
<b>Grand Total</b>	<b>10,241,243</b>	<b>804,583</b>	<b>9,436,660</b>	<b>8%</b>	

Kootenai County

UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013

Clerk's Department Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% used	Note Ref
<b>201-Auditor</b>						
	Personnel Expenses	967,564	221,654	745,910	23%	
	Operating Expenses (B Budget)	51,244	11,991	39,253	23%	
<b>201-Auditor Total</b>		<b>1,018,808</b>	<b>233,645</b>	<b>785,163</b>	<b>23%</b>	
<b>205-Elections</b>						
	Personnel Expenses	241,243	50,279	190,964	21%	
	Operating Expenses (B Budget)	417,750	49,429	368,321	12%	
	Capital Outlay	104,000	100,500	3,500	97%	
<b>205-Elections Total</b>		<b>762,993</b>	<b>200,209</b>	<b>562,784</b>	<b>26%</b>	
<b>209-Recorders</b>						
	Personnel Expenses	322,303	66,401	255,902	21%	
	Operating Expenses (B Budget)	17,852	1,309	16,543	7%	
	Capital Outlay	354,153	24,705	329,448	7%	
<b>209-Recorders Total</b>		<b>694,308</b>	<b>92,415</b>	<b>601,893</b>	<b>13%</b>	
<b>221-Dist. Crt-Clerks</b>						
	Personnel Expenses	2,267,056	576,022	1,691,034	25%	
	Operating Expenses (B Budget)	40,082	8,627	31,455	22%	
<b>221-Dist. Crt-Clerks Total</b>		<b>2,307,138</b>	<b>584,650</b>	<b>1,722,488</b>	<b>25%</b>	
<b>246 County asst-KMC IPH</b>						
	Operating Expenses (B Budget)	500,166	155,211	344,955	31%	
<b>246 County asst-KMC IPH Total</b>		<b>500,166</b>	<b>155,211</b>	<b>344,955</b>	<b>31%</b>	
<b>40.002 Indigent Admin</b>						
	Personnel Expenses	313,986	69,551	244,435	22%	
	Operating Expenses (B Budget)	17,086	1,223	15,863	7%	
<b>40.002 Indigent Admin Total</b>		<b>331,072</b>	<b>70,774</b>	<b>260,298</b>	<b>21%</b>	
<b>40.245-Indigent Co. Asst</b>						
	Operating Expenses (B Budget)	2,358,462	395,443	1,963,019	17%	
<b>40.245-Indigent Co. Asst Total</b>		<b>2,358,462</b>	<b>395,443</b>	<b>1,963,019</b>	<b>17%</b>	
<b>Grand Total</b>		<b>7,972,947</b>	<b>1,732,346</b>	<b>6,240,601</b>	<b>22%</b>	

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Treasurer Expenditure Budget Status Report**

<b>Department</b>	<b>Expense Classification</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt-Act'l</b>	<b>% Used</b>	<b>Note Ref</b>
<b>001</b>	<b>Elected Official</b>					
	Personnel Expenses	401,622	101,737	299,885	25%	
	Operating Expenses (B Budget)	206,420	82,190	124,230	40%	<b>(F)</b>
<b>001</b>	<b>Elected Official Total</b>	<b>608,042</b>	<b>183,927</b>	<b>424,115</b>	<b>30%</b>	
	<b>Grand Total</b>	<b>608,042</b>	<b>183,927</b>	<b>424,115</b>	<b>30%</b>	

Kootenai County

UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013

Assessor Expenditure Budget Status Report

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>001 Elected Offcl</b>						
	Personnel Expenses	619,205	166,005	453,200	27%	
	Operating Expenses (B Budget)	94,446	5,217	89,229	6%	
<b>001 Elected Offcl Total</b>		<b>713,651</b>	<b>171,222</b>	<b>542,429</b>	<b>24%</b>	
<b>413 DMV-CDA</b>						
	Personnel Expenses	759,821	192,240	567,581	25%	
	Operating Expenses (B Budget)	13,949	1,061	12,888	8%	
<b>413 DMV-CDA Total</b>		<b>773,770</b>	<b>193,301</b>	<b>580,469</b>	<b>25%</b>	
<b>417 DMV-PF</b>						
	Operating Expenses (B Budget)	15,906	3,279	12,627	21%	
<b>417 DMV-PF Total</b>		<b>15,906</b>	<b>3,279</b>	<b>12,627</b>	<b>21%</b>	
<b>421 Appraisal</b>						
	Personnel Expenses	1,605,252	391,629	1,213,623	24%	
	Operating Expenses (B Budget)	88,595	11,536	77,059	13%	
	Capital Outlay	44,000	46,167	(2,167)	105%	(G)
<b>421 Appraisal Total</b>		<b>1,737,847</b>	<b>449,332</b>	<b>1,288,515</b>	<b>26%</b>	
<b>425 Mapping</b>						
	Personnel Expenses	487,341	121,393	365,948	25%	
	Operating Expenses (B Budget)	23,361	1,015	22,346	4%	
<b>425 Mapping Total</b>		<b>510,702</b>	<b>122,408</b>	<b>388,294</b>	<b>24%</b>	
<b>Grand Total</b>		<b>3,751,876</b>	<b>939,542</b>	<b>2,812,334</b>	<b>25%</b>	

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Coroner Expenditure Budget Status Report**

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
<b>001 Elected Offcl</b>					
	Personnel Expenses	142,210	32,089	110,121	23%
	Operating Expenses (B Budget)	183,325	22,680	160,645	12%
<b>001 Elected Offcl Total</b>		<b>325,535</b>	<b>54,769</b>	<b>270,766</b>	<b>17%</b>
<b>Grand Total</b>		<b>325,535</b>	<b>54,769</b>	<b>270,766</b>	<b>17%</b>

Kootenai County

UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013

Sheriff Expenditure Budget Status Report (Excludes Grants & Projects)

(See **Note References** on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
<b>001 Elected Offcl</b>						
	Personnel Expenses	665,201	167,335	497,866	25%	
	Operating Expenses (B Budget)	155,854	52,720	103,134	34%	
<b>001 Elected Offcl Total</b>		<b>821,055</b>	<b>220,055</b>	<b>601,000</b>	<b>27%</b>	
<b>049 Auto Shop</b>						
	Personnel Expenses	213,932	53,071	160,861	25%	
	Operating Expenses (B Budget)	19,445	2,457	16,988	13%	
<b>049 Auto Shop Total</b>		<b>233,377</b>	<b>55,528</b>	<b>177,849</b>	<b>24%</b>	
<b>120 911</b>						
	Personnel Expenses	1,849,252	475,305	1,373,947	26%	
	Operating Expenses (B Budget)	101,688	21,009	80,679	21%	
<b>120 911 Total</b>		<b>1,950,940</b>	<b>496,314</b>	<b>1,454,626</b>	<b>25%</b>	
<b>124 911 - Enhncd Sys</b>						
	Personnel Expenses	168,540	42,172	126,368	25%	(H)
	Operating Expenses (B Budget)	851,067	284,147	566,920	33%	(H)
	Capital Outlay	355,208	128,816	226,392	36%	
<b>124 911 - Enhncd Sys Total</b>		<b>1,374,815</b>	<b>455,135</b>	<b>919,680</b>	<b>33%</b>	
<b>603 Civil</b>						
	Personnel Expenses	465,751	122,400	343,351	26%	
	Operating Expenses (B Budget)	30,648	6,103	24,545	20%	
<b>603 Civil Total</b>		<b>496,399</b>	<b>128,504</b>	<b>367,895</b>	<b>26%</b>	
<b>604 Animal Cntrl</b>						
	Personnel Expenses	160,543	25,305	135,238	16%	
	Operating Expenses (B Budget)	63,155	6,858	56,297	11%	
<b>604 Animal Cntrl Total</b>		<b>223,698</b>	<b>32,163</b>	<b>191,535</b>	<b>14%</b>	
<b>605 Patrol</b>						
	Personnel Expenses	5,423,510	1,422,905	4,000,605	26%	
	Operating Expenses (B Budget)	578,310	129,544	448,766	22%	
	Capital Outlay	472,872	345,057	127,815	73%	(I)
<b>605 Patrol Total</b>		<b>6,474,692</b>	<b>1,897,506</b>	<b>4,577,186</b>	<b>29%</b>	
<b>620 Detective</b>						
	Personnel Expenses	1,128,619	286,946	841,673	25%	
	Operating Expenses (B Budget)	65,814	9,600	56,214	15%	
<b>620 Detective Total</b>		<b>1,194,433</b>	<b>296,546</b>	<b>897,887</b>	<b>25%</b>	
<b>625 Driver's Lic</b>						
	Personnel Expenses	327,959	83,352	244,607	25%	
	Operating Expenses (B Budget)	4,819	706	4,113	15%	
<b>625 Driver's Lic Total</b>		<b>332,778</b>	<b>84,058</b>	<b>248,720</b>	<b>25%</b>	
<b>630 Records</b>						
	Personnel Expenses	368,310	87,795	280,515	24%	
	Operating Expenses (B Budget)	11,594	743	10,851	6%	
<b>630 Records Total</b>		<b>379,904</b>	<b>88,538</b>	<b>291,366</b>	<b>23%</b>	
<b>635 SWAT</b>						
	Operating Expenses (B Budget)	22,100	9,785	12,315	44%	(J)
<b>635 SWAT Total</b>		<b>22,100</b>	<b>9,785</b>	<b>12,315</b>	<b>44%</b>	

Kootenai County

UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013

Sheriff Expenditure Budget Status Report (Excludes Grants & Projects)

(See **Note References** on Page 29)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
<b>640 Search &amp; Resc</b>						
	Operating Expenses (B Budget)	10,327	4,101	6,226	40%	(K)
<b>640 Search &amp; Resc Total</b>		<b>10,327</b>	<b>4,101</b>	<b>6,226</b>	<b>40%</b>	
<b>650 Maint</b>						
	Operating Expenses (B Budget)	235,913	29,745	206,168	13%	
	Capital Outlay	50,898	25,433	25,465	50%	(L)
<b>650 Maint Total</b>		<b>286,811</b>	<b>55,178</b>	<b>231,633</b>	<b>19%</b>	
<b>660 Jail Ops</b>						
	Personnel Expenses	8,090,654	1,966,325	6,124,329	24%	
	Operating Expenses (B Budget)	3,014,291	845,114	2,169,177	28%	
<b>660 Jail Ops Total</b>		<b>11,104,945</b>	<b>2,811,439</b>	<b>8,293,506</b>	<b>25%</b>	
<b>685 Rec Safety</b>						
	Personnel Expenses	149,387	-	149,387	0%	
	Operating Expenses (B Budget)	119,350	35,611	83,739	30%	
<b>685 Rec Safety Total</b>		<b>268,737</b>	<b>35,611</b>	<b>233,126</b>	<b>13%</b>	
<b>Grand Total</b>		<b>25,175,011</b>	<b>6,670,460</b>	<b>18,504,551</b>	<b>26%</b>	



**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

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

<b>Row Labels</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actual</b>	<b>% Used</b>
<b>158.6.605.3 - KCSO Drug Seizure</b>				
<b>Revenue</b>				
Fines and Forfeitures	0	121,141	(121,141)	
<b>Revenue Total</b>	<b>0</b>	<b>121,141</b>	<b>(121,141)</b>	
<b>Expenses</b>				
Operating Expenses (B Budget)				
Non-Capital Purchases	0	(5,670)	5,670	
Other Services and Expenses	0	(318)	318	
Travel and Professional Development	0	0	(0)	
Operating Expenses (B Budget) Total	0	(5,987)	5,987	
Capital Outlay	0	(2,654)	2,654	
<b>Expenses Total</b>	<b>0</b>	<b>(8,641)</b>	<b>8,641</b>	
<b>158.6.605.3 - Drug Seizure Total</b>	<b>0</b>	<b>112,500</b>	<b>(112,500)</b>	
<b>Grand Total</b>	<b>0</b>	<b>112,500</b>	<b>(112,500)</b>	

**Kootenai County**

**Sheriff Grants & Projects**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Sheriff Grant and Project Budget Status**

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
<b>15.6.605.4.613 - JF.Sheriff.Patrol.Grants.COPS Hiring Prog 2010</b>					
	Personnel Expenses	189,489	42,617	146,872	22%
<b>15.6.605.4.613 - JF.Sheriff.Patrol.Grants.COPS Hiring Prog 2010 Total</b>					
		<b>189,489</b>	<b>42,617</b>	<b>146,872</b>	<b>22%</b>
<b>15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012</b>					
	Personnel Expenses	250,895	46,811	204,084	19%
<b>15.6.605.4.616 - SH.Patrol.Grants.COPS Hiring Prog 2012 Total</b>					
		<b>250,895</b>	<b>46,811</b>	<b>204,084</b>	<b>19%</b>
<b>37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety</b>					
	Personnel Expenses	120,273	0	120,273	0%
	Operating Expenses (B Budget)	38,500	0	38,500	0%
<b>37.6.685.4.681 - CO Vessel.Grants.SMD Boater Safety Total</b>					
		<b>158,773</b>	<b>0</b>	<b>158,773</b>	<b>0%</b>
<b>37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle Grant</b>					
	Capital Outlay	35,640	35,371	269	99%
<b>37.6.685.4.683 - CO Vessel.Rec Safety.Grants.SMD-IDPR Vehicle Grant T</b>					
		<b>35,640</b>	<b>35,371</b>	<b>269</b>	<b>99%</b>
<b>Grand Total</b>		<b>634,797</b>	<b>124,799</b>	<b>509,998</b>	<b>20%</b>

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Prosecuting Attorney Admin & Operation Expense Budget Expenditures**

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
<b>10.7.050.0 - PA.Civil Division.Administration</b>					
	Personnel Expenses	551,427	141,923	409,504	26%
	Operating Expenses (B Budget	28,424	5,029	23,395	18%
<b>10.7.050.0 - PA.Civil Division.Administration Total</b>		<b>579,851</b>	<b>146,952</b>	<b>432,899</b>	<b>25%</b>
<b>10.7.137.3 - PA.Juvenile Diversion Ops</b>					
	Personnel Expenses	232,308	60,727	171,581	26%
	Operating Expenses (B Budget	8,514	933	7,581	11%
<b>10.7.137.3 - PA.Juvenile Diversion Ops Total</b>		<b>240,822</b>	<b>61,660</b>	<b>179,162</b>	<b>26%</b>
<b>15.7.001.3 - Justice Fund.PA.Operations</b>					
	Personnel Expenses	2,093,753	506,872	1,586,881	24%
	Operating Expenses (B Budget	122,214	38,312	83,902	31%
<b>15.7.001.3 - Justice Fund.PA.Operations Total</b>		<b>2,215,967</b>	<b>545,184</b>	<b>1,670,783</b>	<b>25%</b>
<b>Total Admin &amp; Operation</b>		<b>3,036,640</b>	<b>753,796</b>	<b>2,282,844</b>	<b>25%</b>

**Prosecuting Attorney Grants Expense Budget Status**

Full Org Set Code	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used
<b>15.7.001.4.701 - PA.Grants.2011 COPS Child Predator Prog</b>					
	Personnel Expenses	43,398	38,726	4,672	89%
<b>15.7.001.4.701 - PA.Grants.2011 COPS Child P</b>		<b>43,398</b>	<b>38,726</b>	<b>4,672</b>	<b>89%</b>
<b>Total Grant</b>		<b>43,398</b>	<b>38,726</b>	<b>4,672</b>	<b>89%</b>

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**District Court Expenditure Budget Status Report**

**(See [Note References](#) on Page 29)**

<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt-Actual</b>	<b>% Used</b>
<b>001 DC-Elected Offcl</b>				
Personnel Expenses	1,626,102	379,302	1,246,800	23%
Operating Expenses (B Budget)	509,233	114,568	394,665	22%
<b>Total</b>	<b>2,135,335</b>	<b>493,869</b>	<b>1,641,466</b>	<b>23%</b>
<b>252 Drug Court</b>				
Operating Expenses (B Budget)	25,250	3,870	21,380	15%
<b>252 Drug Court Total</b>	<b>25,250</b>	<b>3,870</b>	<b>21,380</b>	<b>15%</b>
<b>253 D.U.I. Court</b>				
Personnel Expenses	0	424	(424)	
Operating Expenses (B Budget)	25,250	3,628	21,622	14%
<b>253 D.U.I. Court Total</b>	<b>25,250</b>	<b>4,051</b>	<b>21,199</b>	<b>16%</b>
<b>254 Mental Health Court</b>				
Personnel Expenses	61,983	15,487	46,496	25%
Operating Expenses (B Budget)	24,267	7,052	17,215	29%
<b>254 Mental Health Court Total</b>	<b>86,250</b>	<b>22,539</b>	<b>63,711</b>	<b>26%</b>
<b>001 DC-Elected Offcl Total</b>	<b>2,272,085</b>	<b>524,330</b>	<b>1,747,755</b>	<b>23%</b>
<b>Fund 455 Court Interlock Device</b>				
Operating Expenses (B Budget)	14,000	660	13,340	5%
<b>Total</b>	<b>14,000</b>	<b>660</b>	<b>13,340</b>	<b>5%</b>
<b>Fund 455 Court Interlock Device Total</b>	<b>14,000</b>	<b>660</b>	<b>13,340</b>	<b>5%</b>
<b>Grand Total</b>	<b>2,286,085</b>	<b>524,990</b>	<b>1,761,095</b>	<b>23%</b>

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**County-wide Tax Revenue by Fund**

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	11,366,778	6,112,288	(5,254,490)	54%
13 Liability Insurance	774,668	413,141	(361,527)	53%
15 Justice Fund	22,445,174	12,136,272	(10,308,902)	54%
30 Airport	153,794	85,921	(67,873)	56%
31 County Fair	75,000	40,474	(34,526)	54%
32 Noxious Weed Cntrl	228,736	124,109	(104,627)	54%
33 Health District	687,337	371,289	(316,048)	54%
34 Historical Society	11,959	6,391	(5,568)	53%
35 Parks	179,122	97,153	(81,969)	54%
40 Indigent	2,016,886	1,096,938	(919,948)	54%
45 District Court	880,260	471,294	(408,966)	54%
46 Revaluation	1,473,397	805,634	(667,763)	55%
47 Emergency Medical System	2,192,927	1,132,160	(1,060,767)	52%
49 Aquifer Protection	493,670	205,379	(288,291)	42%
60 Solid Waste (1)	-	8,989	8,989	0%
<b>Grand Total</b>	<b>42,979,708</b>	<b>23,107,431</b>	<b>(19,872,277)</b>	<b>54%</b>

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

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Property Tax Revenue For Tax Years 2007-2013, & Late and Interest Charges**

<b>Fund</b>	<b>Prop Tx Account</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
10 GF	Property Taxes, 2009 & Prior	-	2,338	2,338	
	Property Taxes, 2010	-	18,178	18,178	
	Property Taxes, 2011	-	23,672	23,672	
	Property Taxes, 2012	-	60,952	60,952	
	Property Taxes, 2013	11,366,778	5,969,819	(5,396,959)	53%
	Special Assessment Taxes, 2010	-	134	134	
	Special Assessment Taxes, 2012	-	4,150	4,150	
	Special Assessment Taxes, 2013	-	9,617	9,617	
	Late Prop Tx Chrg & Int.	-	22,462	22,462	
	URD Property Tax Rebate	-	5	5	
<b>10 General Fund Total</b>		<b>11,366,778</b>	<b>6,111,327</b>	<b>(5,255,451)</b>	<b>54%</b>
13 Liab Ins	Property Taxes, 2009 & Prior	-	140	140	
	Property Taxes, 2010	-	1,083	1,083	
	Property Taxes, 2011	-	1,441	1,441	
	Property Taxes, 2012	-	809	809	
	Property Taxes, 2013	774,668	408,710	(365,958)	53%
	Late Prop Tx Chrg & Int.	-	948	948	
URD Property Tax Rebate	-	0	0		
<b>13 Liability Insurance Total</b>		<b>774,668</b>	<b>413,131</b>	<b>(361,537)</b>	<b>53%</b>
15 JF	Property Taxes, 2009 & Prior	-	5,191	5,191	
	Property Taxes, 2010	-	41,008	41,008	
	Property Taxes, 2011	-	56,798	56,798	
	Property Taxes, 2012	-	139,416	139,416	
	Property Taxes, 2013	22,445,174	11,843,464	(10,601,710)	53%
	Late Prop Tx Chrg & Int.	-	50,149	50,149	
URD Property Tax Rebate	-	11	11		
<b>15 Justice Fund Total</b>		<b>22,445,174</b>	<b>12,136,037</b>	<b>(10,309,138)</b>	<b>54%</b>
30 Airport	Property Taxes, 2009 & Prior	-	116	116	
	Property Taxes, 2010	-	717	717	
	Property Taxes, 2011	-	1,085	1,085	
	Property Taxes, 2012	-	2,035	2,035	
	Property Taxes, 2013	153,794	81,109	(72,685)	53%
	Late Prop Tx Chrg & Int.	-	850	850	
URD Property Tax Rebate	-	0	0		
<b>30 Airport Total</b>		<b>153,794</b>	<b>85,913</b>	<b>(67,881)</b>	<b>56%</b>
31 CO Fair	Property Taxes, 2009 & Prior	-	14	14	
	Property Taxes, 2010	-	187	187	
	Property Taxes, 2011	-	113	113	
	Property Taxes, 2012	-	471	471	
	Property Taxes, 2013	75,000	39,528	(35,472)	53%
	Late Prop Tx Chrg & Int.	-	160	160	
URD Property Tax Rebate	-	0	0		
<b>31 County Fair Total</b>		<b>75,000</b>	<b>40,472</b>	<b>(34,528)</b>	<b>54%</b>

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Property Tax Revenue For Tax Years 2007-2013, & Late and Interest Charges**

<b>Fund</b>	<b>Prop Tx Account</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
32 NWC	Property Taxes, 2009 & Prior	-	59	59	
	Property Taxes, 2010	-	514	514	
	Property Taxes, 2011	-	540	540	
	Property Taxes, 2012	-	1,763	1,763	
	Property Taxes, 2013	228,736	120,652	(108,084)	53%
	Late Prop Tx Chrg & Int.	-	577	577	
	URD Property Tax Rebate	-	0	0	
<b>32 Noxious Weed Control Total</b>		<b>228,736</b>	<b>124,105</b>	<b>(104,631)</b>	<b>54%</b>
33 Health Dist	Property Taxes, 2009 & Prior	-	154	154	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	1,167	1,167	
	Property Taxes, 2011	-	1,527	1,527	
	Property Taxes, 2012	-	4,341	4,341	
	Property Taxes, 2013	687,337	362,639	(324,698)	53%
	Late Prop Tx Chrg & Int.	-	1,452	1,452	
URD Property Tax Rebate	-	0	0		
<b>33 Health District Total</b>		<b>687,337</b>	<b>371,281</b>	<b>(316,056)</b>	<b>54%</b>
34 Hist Society	Property Taxes, 2009 & Prior	-	4	4	
	Property Taxes, 2010	-	28	28	
	Property Taxes, 2012	-	79	79	
	Property Taxes, 2013	11,959	6,263	(5,696)	52%
	Late Prop Tx Chrg & Int.	-	16	16	
<b>34 Historical Society Total</b>		<b>11,959</b>	<b>6,390</b>	<b>(5,569)</b>	<b>53%</b>
35 Parks	Property Taxes, 2009 & Prior	-	53	53	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	397	397	
	Property Taxes, 2011	-	391	391	
	Property Taxes, 2012	-	1,394	1,394	
	Property Taxes, 2013	179,122	94,473	(84,649)	53%
	Late Prop Tx Chrg & Int.	-	442	442	
URD Property Tax Rebate	-	0	0		
<b>35 Parks Total</b>		<b>179,122</b>	<b>97,151</b>	<b>(81,971)</b>	<b>54%</b>
40 Indigent	Property Taxes, 2009 & Prior	-	360	360	
	Property Taxes, 2008	-	-	-	
	Property Taxes, 2009	-	-	-	
	Property Taxes, 2010	-	2,783	2,783	
	Property Taxes, 2011	-	7,319	7,319	
	Property Taxes, 2012	-	17,007	17,007	
	Property Taxes, 2013	2,016,886	1,064,197	(952,689)	53%
	Late Prop Tx Chrg & Int.	-	5,248	5,248	
URD Property Tax Rebate	-	1	1		
<b>40 Indigent Total</b>		<b>2,016,886</b>	<b>1,096,916</b>	<b>(919,970)</b>	<b>54%</b>

**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

**Property Tax Revenue For Tax Years 2007-2013, & Late and Interest Charges**

<b>Fund</b>	<b>Prop Tx Account</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
45 Dist Crt	Property Taxes, 2009 & Prior	-	181	181	
	Property Taxes, 2010	-	1,126	1,126	
	Property Taxes, 2011	-	1,338	1,338	
	Property Taxes, 2012	-	2,977	2,977	
	Property Taxes, 2013	880,260	464,435	(415,825)	53%
	Late Prop Tx Chrg & Int.	-	1,229	1,229	
	URD Property Tax Rebate	-	0	0	
<b>45 District Court Total</b>		<b>880,260</b>	<b>471,285</b>	<b>(408,975)</b>	<b>54%</b>
46 Reval	Property Taxes, 2009 & Prior	-	505	505	
	Property Taxes, 2010	-	3,923	3,923	
	Property Taxes, 2011	-	5,169	5,169	
	Property Taxes, 2012	-	13,804	13,804	
	Property Taxes, 2013	1,473,397	777,421	(695,976)	53%
	Late Prop Tx Chrg & Int.	-	4,781	4,781	
	URD Property Tax Rebate	-	1	1	
<b>46 Revaluation Total</b>		<b>1,473,397</b>	<b>805,605</b>	<b>(667,792)</b>	<b>55%</b>
47 EMS	Property Taxes, 2009 & Prior	-	453	453	
	Property Taxes, 2010	-	3,641	3,641	
	Property Taxes, 2011	-	5,089	5,089	
	Property Taxes, 2012	-	12,581	12,581	
	Property Taxes, 2013	2,192,927	1,105,890	(1,087,037)	50%
	Late Prop Tx Chrg & Int.	-	4,485	4,485	
	URD Property Tax Rebate	-	1	1	
<b>47 EMS Total</b>		<b>2,192,927</b>	<b>1,132,139</b>	<b>(1,060,788)</b>	<b>52%</b>
49 Aquifer Prot	Spcl Assessment Taxes, 2009 & Prior	-	99	99	
	Special Assessment Taxes, 2010	-	1,094	1,094	
	Special Assessment Taxes, 2011	-	(0)	(0)	
	Special Assessment Taxes, 2012	493,670	4,297	(489,373)	1%
	Special Assessment Taxes, 2013	-	198,875	198,875	
	Late Prop Tx Chrg & Int.	-	1,014	1,014	
<b>49 Aquifer Protection Total</b>		<b>493,670</b>	<b>205,379</b>	<b>(288,291)</b>	<b>42%</b>
<b>Grand Total</b>		<b>42,979,708</b>	<b>23,097,132</b>	<b>(19,882,576)</b>	<b>54%</b>



**Kootenai County**

**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

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

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	9,754,184	1,845,367	(7,908,817)	19%
11 Replacement Resv	590,000	40,440	(549,560)	7%
13 Liability Insurance (1)	-	33,085	33,085	0%
14 Health Insurance	6,860,846	1,756,329	(5,104,517)	26%
15 Justice Fund	6,651,940	720,647	(5,931,293)	11%
18 Centennial Trail	30,000	3,750	(26,250)	13%
19 Tourism Promotion	3,500	362	(3,138)	10%
20 Public Transport	703,116	212,365	(490,751)	30%
30 Airport	488,442	176,490	(311,952)	36%
31 County Fair	-	310	310	0%
32 Noxious Weed	1,000	1,594	594	159%
33 Health District	-	13,989	13,989	0%
34 Hist Society	-	51	51	0%
35 Parks	29,810	38,976	9,166	131%
36 Snowmobile	77,807	13,645	(64,162)	18%
37 County Vessel	531,365	38,263	(493,102)	7%*
38 Public Access	6,000	-	(6,000)	0%
40 Indigent fund	425,000	329,683	(95,317)	78%
45 District Court	1,261,950	268,013	(993,937)	21%
455 Court Interlock	14,000	4,314	(9,686)	31%
46 Revaluation Fund	-	5,870	5,870	0%
47 Emergency Medical Svc	87,234	18,578	(68,656)	21%
50 Construction Fund	77,428	-	(77,428)	0%
60 Solid Waste	11,276,940	4,257,693	(7,019,247)	38%
<b>Grand Total</b>	<b>38,870,562</b>	<b>9,779,814</b>	<b>(29,090,748)</b>	<b>25%</b>

(1) Transfer in from Solid Waste

**Kootenai County****UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013****Indigent Fund Revenues**

<b>Detail Account W/ Descriptions</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
Property Taxes, 2009 & prior	-	382	382	
Property Taxes, 2010	-	2,783	2,783	
Property Taxes, 2011	-	7,319	7,319	
Property Taxes, 2012	-	17,007	17,007	
Property Taxes, 2013	2,016,886	1,064,197	(952,689)	53%
Property Tax Late Charge & Int.	-	5,248	5,248	
URD Property Tax Rebate	-	1	1	
Pers PTax Exemptn Replacement	-	8,006	8,006	
Reimb Insurance/Property Damage, None	-	9,715	9,715	
Refunds and Reimbursements, KH Reimb	125,000	184,356	59,356	
Reimb - Indigent Svc (Non-CAT)	300,000	120,005	(179,995)	40%
Fund Balance Appropriations	247,648	-	(247,648)	0%
<b>Grand Total</b>	<b>2,689,534</b>	<b>1,419,020</b>	<b>(1,270,514)</b>	<b>53%</b>

**KOOTENAI COUNTY**  
**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**  
**Summary Cash Listing**  
**From October 1, 2013 to December 31, 2013**

<b>Fund</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Total Debits</b>	<b>Total Credits</b>	<b>Ending Balance</b>
10	General Fund	11,979,621	13,856,659	9,719,748	16,116,532
11	Replacement Rsrv/Acquistion	14,132,904	45,992	309,743	13,869,152
12	Unemployment Insurance Fund	1,193,863	11,427,389	11,591,475	1,029,778
13	Liability Insurance Fund	228,105	453,457	363,277	318,285
14	Health Insurance Fund	2,527,806	2,422,512	2,251,508	2,698,809
15	Justice Fund	4,574,288	17,678,116	11,200,679	11,051,725
154	Jail Commissary	83,990	38,396	20,808	101,579
155	Sheriff Donation	31,956	3,184	3,915	31,226
158	Drug Seizure - KCSD Patrol	686,309	121,141	29,368	778,083
18	Centennial Trail Fund	106,394	3,750	-	110,144
19	Tourism Promotion Fund	1,202	523	747	978
20	Public Transportation Fund <b>(1)</b>	-	48,267	298,333	(250,066)
30	Airport	380,510	328,685	272,652	436,543
31	County Fair Fund	3,081	40,784	18,750	25,115
32	Noxious Weed Fund	24,102	142,867	56,653	110,317
33	Health District Fund	78,539	478,214	270,597	286,156
34	Historical Society	1	6,442	4,800	1,643
35	Parks and Recreation Fund	143,577	152,645	83,039	213,183
36	Snowmobile Fund	149,318	14,587	9,129	154,775
37	County Vessel Fund	97,652	111,276	186,998	21,931
38	Public Access Fund	41,331	-	-	41,331
40	Indigent Fund	1,847,427	1,501,295	636,162	2,712,560
45	District Court Fund <b>(1)</b>	119,100	866,184	1,050,951	(65,668)
455	Court Interlock Fund	83,773	4,314	660	87,427
46	Revaluation	816,309	1,014,051	781,583	1,048,777
47	Emergency Management Fund	19,625	1,169,220	107,663	1,081,182
49	Aquifer Protection Dstr Fund	293,568	205,379	112,255	386,692
50	Construction Fund <b>(1)</b>	-	39,730	516,582	(476,852)
60	Solid Waste Fund	15,035,619	4,842,446	2,893,603	16,984,462
861	KCSD Patrol Drug Seizure Trust	-	-	-	-
862	Sheriff Evidence Trust	11,572	1,082	-	12,654
880	PA Civil Forfeiture Trust	102,631	4,811	39,185	68,257

**(1)** Negative cash balances are a carryover from the end of FY 2013. Fund 20 & 50 have outstanding receivables from grant agencies. Fund 45 is overdrawn due to large transfer of prior year prosecution fees totaling \$488k to Justice Fund and other government agencies.

**Kootenai County**  
**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**  
**Fund Balance Projection - Year End FY 2014**

Fund	Prelim Audited		Projected FY 14 Ending Fund Balance					
	Fund Balance	Year-to-Date Actual		Remaining Budget $\phi$		Total	Assigned/	Unassigned
	FY 2013	Revenue	Expenses	Revenue	Expenses	Fund Balance	Restricted	Fund Balance
10 General Fund	12,953,932	7,652,261	(4,671,864)	12,570,128	(16,098,091)	12,406,366	1,814,190	10,592,176
11 Replacement Resv/Acq	13,969,221	40,440	(143,703)	442,500	(1,370,359)	12,938,100	12,938,100	
13 Liability Insurance	248,545	425,168	(355,429)	361,527	(581,001)	98,811	-	
14 Health Insurance	2,055,021	1,756,329	(1,572,651)	5,145,635	(5,145,635)	2,238,698	2,055,021	
15 Justice Fund	5,876,689	12,174,204	(7,945,409)	15,297,857	(23,333,898)	2,069,443	1,996,428	73,015
154 Jail Commissary	82,938	36,831	(19,100)	22,500	-	123,169	123,169	
155 Sheriff Donation	-	35,704	(4,673)	-	(31,031)	-	-	
158 Sheriff Drug Seizure	665,633	121,141	(8,641)	-	-	778,134	778,134	
18 Centennial Trail	106,394	3,750	-	22,500	(22,500)	110,144	110,144	
19 Tourism Promo	978	362	(362)	2,625	(2,625)	978	978	
20 Public Transport	-	(102,400)	(255,869)	1,632,163	(1,273,894)	-	-	
30 Airport	345,439	256,408	(178,045)	434,205	(565,332)	292,674	292,674	
31 County Fair	5,356	38,509	(18,750)	34,526	(56,250)	3,391	3,391	
32 Noxious Weed Ctrl	32,255	118,505	(39,175)	105,377	(216,280)	682	682	
33 Health District	99,360	364,457	(177,662)	316,048	(532,985)	69,219	69,219	
34 Historical Society	819	3,949	(3,125)	8,551	(9,375)	819	819	
35 Parks	147,814	130,506	(66,345)	104,326	(178,440)	137,861	137,861	
36 Snowmobile	149,492	13,645	(8,662)	58,355	(83,947)	128,884	128,884	
37 County Vessel	134,760	38,263	(153,285)	398,524	(530,969)	(112,706)	(112,706)	
38 Public Access	41,334	-	-	4,500	(4,500)	41,334	41,334	
40 Indigent	1,687,438	1,362,124	(466,216)	1,238,698	(2,017,151)	1,804,894	1,804,894	
45 District Court	(139,448)	714,579	(524,330)	1,355,429	(1,704,064)	(297,834)	(297,834)	
455 Court Interlock	83,773	4,314	(660)	10,500	(10,500)	87,427	87,427	
46 Revaluation	857,586	762,392	(571,740)	667,763	(1,686,412)	29,589	29,589	
47 Emergency Medical Services	80,916	1,088,289	(1,169,205)	1,060,767	(1,060,767)	-	-	
49 Aquifer Protection	205,813	180,879	-	288,291	(370,253)	304,730	304,730	
50 Construction	-	(292,363)	(219,425)	-	(384,632)	(896,420)	(896,420)	
60 Solid Waste	49,252,719	4,099,150	(1,557,302)	7,177,790	(10,525,815)	48,446,542	31,385,152	17,061,390
<b>Grand Total</b>	<b>88,944,776</b>	<b>31,027,396</b>	<b>(20,131,625)</b>	<b>48,761,084</b>	<b>(67,796,702)</b>	<b>80,804,929</b>		

$\phi$  Remaining Budget: Revenue is calculated based on collecting 100% of uncollected property tax revenue and 25% of non-tax budgeted revenue over the remaining quarter of FY13. Remaining Expenses are 25% of total FY 13 Budgeted expenses.

**Kootenai County**  
**Preliminary Audited Beginning Fiscal Year 2014**  
**Summary of Fund Balances**

Fund #	Fund Title	Preliminary Audited FY 2013	Limitations & Planned Uses				Sub-Total	FY14 Unassigned Fund Balance
			Assigned / Restricted	Committed Other Uses	FY14 Committed for Operations	FY13 Cap Project Carry overs		
10	General Fund	12,953,932	1,814,190		96,198	826,100	<b>2,736,488</b>	10,217,444
11	Replacement Reserve/Acquisition	13,969,221	895,956	11,836,120		1,237,145	<b>13,969,221</b>	
12	PR Payable	-					-	
13	Liability Insurance Fund	248,545					-	248,545
14	Health Insurance Fund	2,055,021		2,055,021			<b>2,055,021</b>	
15	Justice Fund	5,876,689	179,428		1,817,000		<b>1,996,428</b>	3,880,261
154	Jail Commissary	82,938	82,938				<b>82,938</b>	
155	Sheriff Donation	-					-	
158	Sheriff Drug Seizure	665,633	665,633				<b>665,633</b>	
18	Centennial Trail	106,394	106,394				<b>106,394</b>	
19	Tourism Promotion Fund	978	978				<b>978</b>	
20	Public Transportation Fund	-					-	
30	Airport Fund	345,439	233,899		111,540		<b>345,439</b>	
31	County Fair Fund	5,356	5,356				<b>5,356</b>	
32	Noxious Weeds	32,255	(26,382)		58,637		<b>32,255</b>	
33	Health District Fund	99,360	76,051		23,309		<b>99,360</b>	
34	Historical Society Fund	819	278		541		<b>819</b>	
35	Parks & Recreation Fund	147,814	30,885	87,941	28,988		<b>147,814</b>	
36	Snowmobile Fund	149,492	126,044	23,448			<b>149,492</b>	
37	County Vessel Fund	134,760	134,760				<b>134,760</b>	
38	Public Access Contribution Fund	41,334	41,334				<b>41,334</b>	
40	Indigent Fund	1,687,438	1,439,790		247,648		<b>1,687,438</b>	
45	District Court Fund	(139,448)	(269,323)		129,875		<b>(139,448)</b>	
455	Court Interlock Fund	83,773	83,773				<b>83,773</b>	
46	Revaluation Fund	857,586	82,434		775,152		<b>857,586</b>	
47	Emergency Medical Services Fund	80,916	80,916				<b>80,916</b>	
49	Aquifer Protection District Fund	205,813	205,813				<b>205,813</b>	
50	General Construction Fund	-					-	
60	Solid Waste Disposal Fund	49,252,719	25,795,861	500,000		5,089,291	<b>31,385,152</b>	17,867,567
<b>Totals</b>		<b>88,944,776</b>	<b>29,972,816</b>	<b>14,502,530</b>	<b>3,288,888</b>	<b>7,152,536</b>	<b>56,730,960</b>	<b>32,213,816</b>
Net Balance w/o Enterprise Fund (Solid Waste)				14,002,530	3,288,888	2,063,245	25,345,807	<b>14,346,249</b>

**Over Budget Department Warnings**  
**UNAUDITED - 1st Quarter FY 2014 ended December 31, 2013**

Department-Program	Budget Classification	YTD-1st Q FY 2014		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	
<b>BOCC Departments:</b>						
<b>053 Liability Ins</b>	Personnel Expenses	47,555	12,678	34,877	27%	
	Operating Expenses (B Budget)	727,113	342,750	384,363	47%	<b>(A)</b>
<b>053 Liability Ins Total</b>		<b>774,668</b>	<b>355,429</b>	<b>419,239</b>	<b>46%</b>	
<b>132 AMP</b>	Personnel Expenses	445,418	110,748	334,670	25%	
	Operating Expenses (B Budget)	71,364	36,220	35,144	51%	<b>(B)</b>
<b>132 AMP Total</b>		<b>516,782</b>	<b>146,968</b>	<b>369,814</b>	<b>28%</b>	
<b>155 Waterways</b>	Personnel Expenses	171,748	47,178	124,570	27%	
	Operating Expenses (B Budget)	66,255	18,611	47,644	28%	
	Capital Outlay	15,000	18,000	(3,000)	120%	<b>(C)</b>
<b>155 Waterways Total</b>		<b>253,003</b>	<b>83,790</b>	<b>169,213</b>	<b>33%</b>	
<b>11.1.003.0 Repl Resv.Admin</b>	Operating Expenses (B Budget)	-	20,865	(20,865)		<b>(D)</b>
	Capital Outlay	37,145	-	37,145	0%	
<b>11.1.003.0 - Repl Resv.Gen Accts.Admin Total</b>		<b>37,145</b>	<b>20,865</b>	<b>16,280</b>	<b>56%</b>	
<b>50.1.101.4.837-Constr.Airport.Grants.AIP 37</b>						
	Capital Outlay	-	110,263	(110,263)		<b>(E)</b>
<b>50.1.101.4.837 - Constr.Airport.Grants.AIP 37 Total</b>		<b>-</b>	<b>110,263</b>	<b>(110,263)</b>		
<b>Treasurer's Office:</b>						
<b>001 Elected</b>	Personnel Expenses	401,622	101,737	299,885	25%	
	Operating Expenses (B Budget)	206,420	82,190	124,230	40%	<b>(F)</b>
<b>001 Elected Official Total</b>		<b>608,042</b>	<b>183,927</b>	<b>424,115</b>	<b>30%</b>	
<b>Assessor's Department:</b>						
<b>421 Appraisal</b>	Personnel Expenses	1,605,252	391,629	1,213,623	24%	
	Operating Expenses (B Budget)	88,595	11,536	77,059	13%	
	Capital Outlay	44,000	46,167	(2,167)	105%	<b>(G)</b>
<b>421 Appraisal Total</b>		<b>1,737,847</b>	<b>449,332</b>	<b>1,288,515</b>	<b>26%</b>	

**Over Budget Explanation**

**(A) BOCC, Liability Insurance:** Operating - \$335k-first half of annual ICRMP insurance premiums.

**(B) BOCC, AMP:** Operating - \$22k alcohol monitoring devices, \$5k ammunition.

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

**(D) BOCC, Replacement Reserve:** Operations-\$20.9k unexpected Sheriff campus electrical study & repair.

**(E) BOCC, AIP 37 Construction:** Capital - Approximately \$350k in grant spending has not been requested from the Federal Aviation Administration.

**(F) Treasurer's Office:** Operating - \$25k November 2013 postage for property tax billings, \$33.6k title search fees.

**(G) Assessor's, Appraisal:** Capital - \$46.2k two Ford Escape vehicles.

Department-Program	Budget Classification	YTD-1st Q FY 2014		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	
<b>Sheriff's Office:</b>						
<b>124 911 - Enhncd Sys</b>	Personnel Expenses	168,540	42,172	126,368	25%	
	Operating Expenses (B Budget)	851,067	284,147	566,920	33%	(H)
	Capital Outlay	355,208	128,816	226,392	36%	(H)
<b>124 911 - Enhncd Sys Total</b>		<b>1,374,815</b>	<b>455,135</b>	<b>919,680</b>	<b>33%</b>	
<b>605 Patrol Total</b>	Personnel Expenses	5,423,510	1,422,905	4,000,605	26%	
	Operating Expenses (B Budget)	578,310	129,544	448,766	22%	
	Capital Outlay	472,872	345,057	127,815	73%	(I)
<b>605 Patrol Total</b>		<b>6,474,692</b>	<b>1,897,506</b>	<b>4,577,186</b>	<b>29%</b>	
<b>635 SWAT</b>						
	Operating Expenses (B Budget)	22,100	9,785	12,315	44%	(J)
<b>635 SWAT Total</b>		<b>22,100</b>	<b>9,785</b>	<b>12,315</b>	<b>44%</b>	
<b>640 Search &amp; Resc</b>						
	Operating Expenses (B Budget)	10,327	4,101	6,226	40%	(K)
<b>640 Search &amp; Resc Total</b>		<b>10,327</b>	<b>4,101</b>	<b>6,226</b>	<b>40%</b>	
<b>650 Maint Total</b>	Operating Expenses (B Budget)	235,913	29,745	206,168	13%	
	Capital Outlay	50,898	25,433	25,465	50%	(L)
<b>650 Maint Total</b>		<b>286,811</b>	<b>55,178</b>	<b>231,633</b>	<b>19%</b>	

**(H) Sheriff, 911 Enhanced:** Operations - \$25k communication line fees, \$70k 700mhz radio fees, both offset by fee revenues from other agencies. Capital - \$125k Communication Recorder Equipment.

**(I) Sheriff, Patrol:** Capital - \$343k eight patrol cars and patrol build-up accessories.

**(J) Sheriff, SWAT:** Operations - \$4.7k training travel, \$3k materials & supplies, \$2.2k vehicle repair.

**(K) Sheriff, Search & Rescue:** Operating - expense timing differences such as prepaid rent and utilities.

**(L) Sheriff, Maintenance:** Capital - \$25.4k jail water heater replacement.

Department & Contact	Grant Funding Source, Number & Name	Total Grant Award	Grant Match	Financial				Progress		Grant Period Org Set
				Remaining Funds	Last Report Due	Next Report Due	Last Reimb	Last Report Due	Next Due	
					Sent	Sent		Sent		
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-032 AIP 32	\$425,000	Hard-Dollar \$22,368	\$6,719			10/28/2013			10/01/10- 12/31/11 50.1.101.4.832
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-037 AIP 37	\$2,746,355	Hard-Dollar \$305,150	\$289,882	8/14/2013		8/20/2013	8/14/2013		1/01/11- 12/31/12 50.1.101.4.837
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-038 AIP 38	\$262,687	Hard-Dollar \$21,891 State \$7,297	\$50,441	9/3/2013		9/6/2013	9/3/2013		7/01/13- 9/30/13 50.1.101.4.838
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-040 AIP 40	\$125,000		New	9/3/2013			9/3/2013		7/01/13- 9/30/13 50.1.101.4.838
AMP Kevin Creighton	DOJ 2012-WC-AX-0005 QVW CTIP Grant	\$55,965		\$36,363	12/30/2013	1/27/2014	12/30/2013			10/01/12- 09/30/15 15.1.132.4.233
BOCC Christine Fueston	US Dept of Transportation ID-90-X118-00 FTA Grant X118	\$1,060,261	In-Kind \$652,820	\$278,673	12/30/2013 1/30/2014	3/31/2014	10/23/2012	12/30/2013 1/30/2014	3/31/2014	4/01/2011-08/15/2013 20.1.070.4.007
BOCC Christine Fueston	US Dept of Transportation ID-90-X128-00 FTA Grant X128	\$972,927	In-Kind \$711,603	\$312,460	12/30/2013 1/30/2014	3/31/2014	9/27/2013	12/30/2013 1/30/2014	3/31/2014	9/01/2012-11/30/2014 20.1.070.4.007
BOCC Jody Bieze	US Dept of H.U.D. ICDBG-13-1-10-PF Alpine Meadows Water Sys Imprvmnts	\$350,000		New						8/01/2013-9/30/2017 50.1.101.4.809
BOCC Jody Bieze	ID Dept of Commerce ICDBG-13-1-14-CC Bayview Community Center	\$46,571		New						9/24/2013-9/30/2014 50.1.101.4.802
JPRO Debbie Nadeau	ID Council Dom Violence VCO18700 JCDVVA	\$21,000	In-Kind \$43,900	\$10,742	12/31/2013 1/7/2014	1/31/2014	12/20/2013	12/31/2013 1/7/2014	1/31/2014	7/01/2013-06/30/2014 15.1.139.4.145
JPRO Debbie Nadeau	ID Dept of Juv Corrections 11-JA11-03 JABG Accountability	\$24,781	Hard-Dollar \$2,753	\$19,329	12/31/2013 1/7/2014	1/31/2014	10/11/2013	12/31/2013 1/7/2014	1/31/2014	5/01/2013-04/30/2014 15.1.139.4.344



Department & Contact	Grant Funding Source, Number & Name	Total Grant Award	Grant Match	Financial				Progress		Grant Period Org Set
				Remaining Funds	Last Report Due	Next Report Due	Last Reimb	Last Report Due	Next Due	
					Sent	Sent		Sent		
OEM Sandy Von Behren	ID Dept of Lands 12NFA1 04 KC Red Beauty HFT Proj	\$70,000		\$70,000	New					10/16/2012-08/31/2014 10.4.114.4.117
OEM Sandy Von Behren	ID Dept of Lands 11SAFP 04 KC Blue HFT Proj	\$165,000	In-Kind \$16,500 PAC Administered	\$41,421	12/16/2013 12/16/2013	1/30/2014	12/30/2013	12/16/2013 12/16/2013	1/30/2014	9/27/2011-08/31/2013 10.1.114.4.117
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-EP-00061 2013 EMPG	\$86,235	In-Kind \$86,235	\$11,995	12/31/2013 1/10/2014	3/31/2014		12/31/2013 1/10/2014	3/31/2014	10/01/2012-08/30/2014 10.1.114.2.121
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Equipment	\$126,849		\$126,849	New	3/31/2014		New		10/01/2013-07/31/2015 10.1.114.4.107
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Organization	\$13,333		\$13,333	New	3/31/2014		New		10/01/2013-07/31/2015 10.1.114.4.109
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Training	\$7,565		\$7,565	New	3/31/2014		New		10/01/2013-07/31/2015 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Personnel	\$8,735		\$8,735	New	3/31/2014		New		10/01/2013-07/31/2015 10.1.114.4.111
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Exercise	\$3,000		\$3,000	New	3/31/2014		New		10/01/2013-07/31/2015 10.1.114.4.116
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2013-SS-00149 2013 SHSP Fusion	\$11,065		\$11,065	New	3/31/2014		New		10/01/2013-07/31/2015 10.1.114.4.120
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP IO Equip	\$121,367		\$66,386	12/31/2013 1/10/2014	3/31/2014	10/2/2013	12/31/2013 1/10/2014	3/31/2014	9/01/2012-08/31/2014 10.1.114.4.107
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP Training	\$5,433		\$0	12/31/2013 1/10/2014	3/31/2014		12/31/2013 1/10/2014	3/31/2014	9/01/2012-08/31/2014 10.1.114.4.110

Department & Contact	Grant Funding Source, Number & Name	Total Grant Award	Grant Match	Financial				Progress		Grant Period Org Set
				Remaining Funds	Last Report Due	Next Report Due	Last Reimb	Last Report Due	Next Due	
					Sent	Sent		Sent		
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP 1st Responder	\$9,971		\$0	12/31/2013 1/10/2014	3/31/2014	8/29/2013	12/31/2013 1/10/2014	3/31/2014	9/01/2012-08/31/2014 10.1.114.4.113
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP Exercise	\$0		\$0	12/31/2013 1/10/2014	3/31/2014		12/31/2013 1/10/2014	3/31/2014	9/01/2012-08/31/2014 10.1.114.4.116
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2012-SS-00136 2012 SHSP Planning	\$5,250		\$5,250	12/31/2013 1/10/2014	3/31/2014		12/31/2013 1/10/2014	3/31/2014	9/01/2012-08/31/2014 10.1.114.4.118
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 SHSP IO Equip	\$208,636		\$6,394	12/31/2013 1/10/2014	3/31/2014	7/1/2013	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.107
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP Training	\$3,681		\$0	12/31/2013 1/10/2014	3/31/2014	10/29/2013	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.110
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 CCP Citizens Corp Prog	\$8,613		\$6,128	12/31/2013 1/10/2014	3/31/2014	9/18/2013	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.112
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP Exercise	\$1,763		\$0	12/31/2013 1/10/2014	3/31/2014		12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.116
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP EM Planning	\$4,000		\$3,200	12/31/2013 1/10/2014	3/31/2014		12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.118
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2011-SS-00018 2011 HSGP Fusion Center	\$25,003		\$13,270	12/31/2013 1/10/2014	3/31/2014	12/13/2013	12/31/2013 1/10/2014	3/31/2014	9/01/2011-08/31/2014 10.1.114.4.120
Parks Nick Snyder	Idaho Dept Parks/Rec WW14-1-28-1 WW Harrison Boat Launch	\$296,000	Hard-Dollar \$61,000	\$296,000	10/17/2013 10/17/2013	1/13/2014		10/17/2013 10/17/2013	1/13/2014	7/01/2013-06/30/2014 50.1.155.4.888
Prosecuting Attorney Barry McHugh	US Dept of Justice 2011CSWX0011 2011 COPS CSP	\$494,410		\$17,875	12/31/2013 1/17/2014	3/31/2014	10/28/2013	12/31/2013 1/17/2014	3/31/2014	8/01/2011-07/31/2013 15.7.001.4.701 Grant Period extended to 01/30/2014
Sheriff Carol Grubbs	US Dept of Justice 2010UMWX0102 2010 COPS Hiring Program	\$562,563		\$9,566	12/31/2013 1/15/2014	3/31/2014	10/9/2013	12/31/2013 1/15/2014	3/31/2014	9/01/2010-08/31/2013 15.6.605.4.613 Grant Period extended to 02/27/2014 Grant Extended 6 mos

Department & Contact	Grant Funding Source, Number & Name	Total Grant Award	Grant Match	Financial					Progress		Grant Period Org Set
				Remaining Funds	Last Report Due	Next Report Due	Last Reimb	Last Report Due	Next Due		
					Sent	Sent		Sent			
Sheriff Carol Grubbs	US Dept of Justice 2012UMWX0065 2012 COPS Hiring Program	\$500,000	Hard-Dollar \$222,456	\$377,799	12/31/2013 1/15/2014	3/31/2014	10/9/2013	12/31/2013 1/15/2014	3/31/2014	6/01/2012-05/31/2015 15.6.605.4.616	
Sheriff Carol Grubbs	ID Dept of Parks & Rec WW14-1-28-2 Tow/Transport Vehicle	\$17,770	Hard-Dollar \$17,820	\$17,770	New					07/01/2013-06/30/2014 37.6.685.4.683	
Sheriff Carol Grubbs	US Dept of Justice 2013-DJ-BX-0592 JAG Program	\$21,745		\$21,745	New					10/01/2013-09/30/2015 15.6.605.4.611	
<b>TOTALS</b>		<b>\$8,868,533</b>	<b>\$2,171,793</b>	<b>\$2,139,954</b>							