

Resolution 2021-13

Reallocation of Civil Funds/Kootenai County Sheriff's Office

WHEREAS, the Kootenai County Sheriff is authorized to receive, process, serve and collect funds due on Writs of Garnishment; and,

WHEREAS, pre-2003, the funds collected on Writs of Garnishment were hand-tracked by Kootenai County Sheriff's Office personnel and deposited into the Civil Trust Fund Account 866, and the funds were later disbursed to the appropriate recipients as authorized by Idaho law; and,

WHEREAS, in 2003, the Kootenai County Sheriff converted its hand-tracking process to QuickBooks, at which time the starting balance of the Civil Trust Fund 866 Account was \$38,540.95; and,

WHEREAS, after the conversion in 2003, the Kootenai County Sheriff encountered subsequent accounting issues involving Quickbooks and Spillman, two software programs being utilized by the Kootenai County Sheriff's Office personnel; and,

WHEREAS, the Kootenai County Sheriff's Office personnel conducted an audit of its financials, in conjunction with the Kootenai County Auditor's Office personnel, and as a result of the audit, it was noted that the Civil Trust Fund Account 866 had an overage balance of \$44,240.48 as of January 15, 2021; and,

WHEREAS, out of the \$44,240.48 balance in the Civil Trust Fund Account 866 as of January 15, 2021, the sum of \$30,867.79 cannot be verified and/or reconciled, as no supporting documentation can be located by staff; and,

WHEREAS, the Auditor's Office and legal counsel for the County recommend that Civil Trust Fund Account 866, with a balance of \$44,240.48, be reallocated to the Justice General Fund as restricted revenue for a one year period, before closing to Fund Balance. If a claimant comes forward with a valid claim and proper supporting documentation, funding will be disbursed from the Justice General Fund balance as otherwise authorized by law.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Kootenai County Board of Commissioners that the Civil Trust Fund Account 866, with a balance of \$44,240.48, be reallocated to the Justice General Fund as restricted revenue for a one year period, before closing to Fund Balance. If a claimant comes forward with a valid claim and proper supporting documentation, funding will be disbursed from the Justice General Fund balance as otherwise authorized by law.

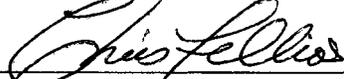
BE IT FURTHER RESOLVED that the accounting staff in the Kootenai County Auditor's office shall perform such transfer as hereinabove described under the direction and supervision of the Kootenai County Clerk/Auditor.

Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Duncan, seconded by Commissioner Brooks, the following vote was recorded:

Commissioner Brooks: Aye
Commissioner Duncan: Aye
Chairman Fillios: Aye

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho on the 2nd day of February, 2021.

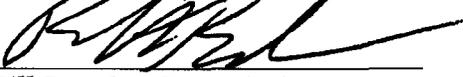
KOOTENAI COUNTY
BOARD OF COMMISSIONERS



Chris Fillios, Chairman



Leslie Duncan, Commissioner



Bill Brooks, Commissioner

ATTEST
JIM BRANNON, CLERK

By: 

Deputy Clerk



cc: KCSO, County Clerk, Resolution File