

Idaho Department of Juvenile Corrections  
 Report Period: 10/1/24 to 09/30/25  
**JUVENILE JUSTICE ANNUAL FINANCIAL REPORT**  
 Due Date: December 1, 2025

COUNTY: Kootenai

Section 1		STATE FUNDS		
FUNDING SOURCE	JUVENILE CORRECTIONS ACT FUND	TOBACCO TAX		TOTALS
Cash on Hand as of 9/30/2024	\$389,669	\$406,596		\$796,265
Revenues 10/1/24 to 09/30/25	\$242,984	\$384,226		\$627,210
Donations & Misc	\$1,120	\$6,800		
<b>Expended 10/1/24 to 09/30/25</b>				
Personnel Costs	\$223,185	\$460,574		\$683,759
Operating Expenses	\$0	\$31,711		\$31,711
Capital Outlay	\$0	\$14,570		\$14,570
<b>State Funds Cash on Hand as of 9/30/25</b>	<b>\$410,588</b>	<b>\$290,767</b>		<b>\$701,355</b>

Section 2		COUNTY FUNDS			
FUNDING SOURCE	GENERAL FUND	DETENTION REIMB	SUPERVISION FEES	OTHER REVENUE:	TOTALS
Cash on Hand as of 9/30/24	\$0	\$0	\$0	\$0	\$0
Revenues 10/1/24 to 09/30/25	\$5,198,156	\$110,310	\$0	\$0	\$5,308,466
<b>Expended 10/1/24 to 09/30/25</b>					
Personnel Costs	\$4,955,616	\$110,310	\$0	\$0	\$5,065,926
Operating Expenses	\$242,540	\$0	\$0	\$0	\$242,540
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>County Funds Cash on Hand as of 9/30/25</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>All Funds Cash on Hand as of 9/30/25</b>					<b>\$701,355</b>
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Section 3		GARRYOVER EXPENDITURE PLAN FOR STATE FUNDING		
FUNDING SOURCE	* JUVENILE CORRECTIONS ACT FUND	TOBACCO TAX		TOTALS
State Funds Cash on Hand as of 9/30/25	\$410,588	\$290,767		\$701,355
Personnel Costs	\$228,118	\$491,136		\$719,254
Operating Expenses	\$0	\$41,370		\$41,370
Capital Outlay	\$0	\$0		\$0
<b>Total Projected Expenditures</b>	<b>\$228,118</b>	<b>\$532,506</b>		<b>\$760,624</b>
<b>Unallocated Funds</b>	<b>\$182,470</b>	<b>\$241,739</b>	<b>\$0</b>	<b>\$59,269</b>

**COUNTY: Kootenai**

Section 4: 10/1/25 to 09/30/26		JUVENILE CORRECTION ACT FUNDS NARRATIVE
Personnel Costs	We have 2 full-time probation officer positions supported by JCA funding.	
Operating Expenses		
Capital Outlay	Tobacco funds will be considered for use on any mid-year capital needs for juvenile corrections.	
Unallocated Carryover Funds	Juvenile Correction Act Funds remaining at year-end are added to the County's restricted JCA fund balance, to be used in accordance with Idaho Code 20-542.	
Section 5: 10/1/25 to 09/30/26		TOBACCO TAX FUNDS NARRATIVE
Personnel Costs	We have 4 full-time probation officer positions and 1 part-time investigator position supported by Tobacco tax funding. Any deficit will be covered by the County's fund balance.	
Operating Expenses	Supplies, maintenance, and service expenses necessary to support the staff identified above, part-time chaplain services and programs for client competency development.	
Capital Outlay	Tobacco funds will be considered for use on any mid-year capital needs for juvenile corrections.	
Unallocated Carryover Funds	All requests for lottery spending must be presented to the BOCC for approval and provide direct benefits to County Juvenile Justice services.	
Section 7		SIGNATURE OF CERTIFICATION
I HEREBY CERTIFY that this report represents actual receipts and expenditures of funds for the period covered by this report. I understand any remaining JCA Funds or Tobacco Tax must be carried over and reported in the following county fiscal year.		
COUNTY CLERK	<u>Jennifer Locke</u> Jennifer Locke	DATE: <u>11/17/25</u>
Section 8		REVIEWER'S SIGNATURES
COUNTY COMMISSIONER CHAIR	<u>Bruce Mattare</u> Bruce Mattare	DATE: _____
ADMINISTRATIVE JUDGE	<u>Judge McHugh</u> Judge McHugh	DATE: <u>11/18/25</u>
JUVENILE JUSTICE DIRECTOR	<u>Bryan Alexander</u> Bryan Alexander	DATE: <u>11-18-25</u>
Section 9		IDJC REVIEWER'S SIGNATURE
DISTRICT LIAISON	<u>JD Storm</u> JD Storm	DATE: _____
Section 10		JUVENILE CORRECTION ACT RETENTION APPROVAL
Approved Juvenile Correction Act Funds must be expended by 09/30/26		
DIRECTOR ASHLEY DOWELL	_____	DATE: _____