



County Boating Program Financial Review

October 1, 2016 through September 30, 2017



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Executive Summary

Background

The purpose of the Idaho Department of Parks and Recreation (IDPR) Boating Program is to educate the public in safe boating practices, ethics and legal requirements in order to prevent fatalities and damage relating to recreational boating accidents, and to provide the necessary training for sheriff marine deputies to enforce Idaho boating laws.

Idaho Code 67-7013 provides guidance on the revenue collection and administration of the State Vessel Account, with 85% of the registration fees distributed to each county on a monthly basis. Funds from the Vessel Account may be used for the protection and promotion of safety, to improve parking areas for boating purposes, to improve boat ramps and moorings, for search and rescue, and for marking of waterways (see Appendix A).

Idaho has a unique user designation system in place which allows users to indicate where their money is sent. Based on primary and secondary use designations, boating funds are placed in a County Vessel Fund. IDPR encourages all boaters to “pay where they play” so the county where their favorite waterway is located can make improvements to boating facilities and pay marine deputy salaries to keep people safe.

Many counties also use their boat registration money to leverage additional grant money for budget items such as boat ramp improvement projects, new docks, parking lot improvements, restroom upgrades, boat safety patrols, and boat safety education programs.

There are multiple state and federal grants available to counties to help with boating related improvements. The most common grants include State Waterways Improvement Funds (WIF), Federal Boat Safety Grants (BSG), Federal Clean Vessel Grants (CVA), and Federal Boat Infrastructure Grants (BIG). The grant process is highly competitive and in most cases requires the recipient county to invest matching funds.

Appendix B contains the Idaho Administrative Procedures Act (IDAPA) on the specific rules governing the reporting and remittance of surplus moneys in the County Vessel Funds. Each county is required to calculate its surplus by completing a County Vessel Fund Reporting and Remittance Form. Any unused county vessel funds must be returned to IDPR for distribution to other boating programs, unless the County Commissioners request retention of funds and provide an annual County Fund Report.

Objective and Scope

The objective of the County Boating Program Financial Review is to ensure boating registration funds are administered, distributed, and expended pursuant to governing statutes.

The scope of this review covers the county fiscal year FY2017 from October 1, 2016 through September 30, 2017. Information was collected by e-mail, phone, and on-site visits.

According to Idaho Code 67-7013 (6), “Only those counties in the state with a boating improvement program, as recognized by the Department, shall be eligible to receive moneys from the state vessel account. A boating improvement program means that one or more recognized

boating facilities are being developed and/or maintained within the county's jurisdiction, and/or that the county has or is actively developing a recognized boating law enforcement program" (see Appendix A).

Only forty-one of the forty-four counties in Idaho meet these criteria and were subject to review. Shoshone County owns and pays taxes to Kootenai County for the Cataldo Boat Ramp at Old Mission. Therefore, Shoshone County meets the criteria of a recognized boating facility even though the facility is in Kootenai County. Butte, Clark, and Lincoln Counties do not meet one or both criteria and are not included in this review.

Currently, there is no state criterion that addresses marine law enforcement. Each county administers this aspect of the program differently. IDPR recognizes a marine law enforcement program when there are bodies of water in the county, and when the sheriffs of the counties who are responsible for the enforcement of boating safety laws express interest in the program.

On-site financial reviews were conducted at Ada, Benewah, Boise, Bonner, Boundary, Camas, Kootenai, Shoshone, Twin Falls and Valley counties. These counties were selected based upon: 1) when the last on-site review was conducted; 2) the dollar value of the boating program; and 3) whether the county was also involved in the Snowmobile Program Review.

Financial records were reviewed with three objectives:

1. To verify boating registration and other fund sources, such as State/Federal grant revenues, were accurately recorded by each county.
2. To review, verify, and categorize expenditures and their match to ensure compliance with Idaho State Statutes.
3. To review and verify the County Vessel Fund and Notice to Retain Surplus Vessel Funds from each county.

Expenditures are classified by fund, function, and category. The function expenditure classifications are Law Enforcement, Education, Administration, Navigation Aids, and Access. The category expenditure classifications are Personnel, Benefits, Travel, Equipment, Supplies, Contractual, Other, and Construction. The documentation needed to classify expenditures are obtained from County Clerks, Sheriff's Office personnel, Waterways Committee members, and IDPR staff. BSG and WIF expenditures are reported separately from other vessel account expenditures.

Some counties receive funding from other fund sources. These funds are categorized either as "Other Funds Allowable as BSG Match" or "Other Funds Not Allowable as BSG Match." The not allowable items may include other federal grants, as well as other boat safety expenditures not described as allowable use in the BSG program. During the course of the financial reviews, expenses are categorized into these "other fund sources" in an attempt to match the revenue with the expenditures.

Lastly, it is important to note the internal accounting structures used vary for each county. In most cases, revenue is received into the county general fund, then disbursed to the agencies actually using the funds, such as the Sheriff's Office, or the Justice Department. One of the primary purposes of the financial review is to ensure vessel funds and grant funds are used in accordance with their intent.

Revenue Summary

Table 1A shows the total boating revenue of \$3.75 million in FY2017, which is a \$314,362 increase as compared to FY2016. Revenue can fluctuate from each year due to changes in federal & state grants, waterway improvement grants and donations. Below is a chart showing just the Registration Revenue generated over the last five years:

Fiscal Year	Registration Revenue
2013	\$ 2,120,040
2014	\$ 2,370,560
2015	\$ 2,229,611
2016	\$ 2,299,000
2017	\$ 2,401,638

Below is a summary of revenue reported by category for 2017:

Category	Fund	Amount
Boat Registration (State Vessel Account)	0250	\$ 2,401,638
Federal BSG	0348	\$ 552,077
Waterways Improvement Fund (WIF)	0247	\$ 645,470
Other Funds Allowable	-	\$ 103,532
Other Funds Not Allowable	-	\$ 51,578
Total		\$ 3,754,295

The top five counties with the largest boating registration revenue are:

County	Total Registration Revenue
Kootenai	\$ 607,455
Bonner	\$ 339,639
Ada	\$ 165,272
Valley	\$ 132,193
Canyon	\$ 93,207

Expenditure Summary

Table 1B shows \$3.5 million in expenditures for FY2017, and represents an increase of \$211,458 or 6% as compared to FY2016.

Category	Fund	Amount
Boat Registration (State Vessel Fund)	0250	\$ 2,177,202
Federal BSG	0348	\$ 552,077
Waterways Improvement Fund (WIF)	0247	\$ 645,470
Other Funds Allowable	-	\$ 74,337
Other Funds Not Allowable	-	\$ 50,078
Total		\$ 3,499,164

Greater detail of expenditures by category can be found on Tables 6-11, while County Boat Safety Grant expenditure comparisons from FY2012 to FY2017 can be found on Table 12.

Of the ten major fund categories, the highest expenditures are in Operations, Personnel and Repair & Maintenance of equipment.

Fund Balances

County Boating Program Fund Balances - The chart below shows the beginning and ending fund balances for All Boating Program Funds (see Tables 1A and 1B). The change in ending fund balance FY2013 to FY2017 by county can be found on Table 3.

COUNTY FUND BALANCES FOR BOATING		
October 1, 2016 through September 30, 2017		
Beginning Fund Balance		\$ 2,532,717
Revenues	\$ 3,754,295	
Expenditures	\$ 3,499,164	
Ending Fund Balance		<u>\$ 2,787,848</u>
	Increase	\$ 255,131

County Vessel Fund Balances - According to Idaho Code 67-7013(8), each county is required to complete a County Vessel Fund Reporting & Remittance Form.

According to this code section, "...the county clerk shall calculate the ending fund balance of the county vessel fund for [the] fiscal year. If the ending fund balance is higher than the amount of revenues deposited in the county vessel fund from the state vessel account during the fiscal year, then the difference shall be remitted to the state vessel account within thirty (30) calendar days of that calculation."

Each County may request to retain the County Vessel funds in order to make larger, more expensive purchases and for major construction upgrades, such as parking lot grading and paving projects. The request must be detailed on the Request for Retention of County Vessel Funds form, and signed by the Chairman of the County Commissioners. Counties have three years to spend the money.

Table 14 lists the Counties that have requested retention of their surplus funds for specific purposes/programs.

Boating Program Statistics

Tables 6 - 13 provide further Boating Program statistics, including Vessel Fund, BSG, WIF and Other Allowable and Not Allowable Expenditures, All Funds Summary, Expenditure Comparisons and Boating Receipts Graph.

Findings

No issues have been identified in FY2017.

Each county will be notified of the final results of the program review.

Conclusion and Recommendations

All revenue distributions have been accurately reported and recorded.

All expenditures appear to be consistent with program guidelines and applicable laws.

There are no further recommendations.

ALL BOATING PROGRAM FUNDS

Revenue & Expenditures by County

For Fiscal Year Ending September 30, 2017

COUNTY	Beginning Fund Balance 10/1/2016	REVENUE					TOTAL REVENUE
		Vessel Fund (Boat Reg)	Federal Boat Safety Grants (BSG)	State Waterways Improvement Fund (WIF)	Other Allowable as BSG Match	Other NOT Allowable as BSG Match	
ADA	173,117.75	165,271.98	22,265.98	-	1,920.18	-	189,458.14
ADAMS	20,493.27	13,760.54	6,207.00	-	-	-	19,967.54
BANNOCK	19,696.49	18,871.76	-	-	-	-	18,871.76
BEAR LAKE	47,247.93	24,354.46	26,072.00	58,165.19	12,494.90	28.35	121,114.90
BENEWAH	29,430.91	36,663.42	6,415.00	-	1,503.41	4,000.00	48,581.83
BINGHAM	40,884.60	47,008.31	12,602.00	-	-	-	59,610.31
BLAINE	33,413.64	24,140.97	5,010.83	-	16.43	1,000.00	30,168.23
BOISE	96,045.51	44,559.36	6,386.00	-	1.75	-	50,947.11
BONNER	369,066.56	339,639.31	82,898.00	14,681.25	9,425.00	-	446,643.56
BONNEVILLE	63,399.55	86,488.21	35,335.00	43,797.43	50.00	-	165,670.64
BOUNDARY	80,521.78	19,191.05	1,279.72	29,943.00	-	200.00	50,613.77
BUTTE	-	-	-	-	-	-	-
CAMAS	28,764.09	6,956.35	-	-	-	-	6,956.35
CANYON	107,175.69	93,207.39	35,052.00	-	-	-	128,259.39
CARIBOU	29,461.90	14,683.73	11,165.00	-	-	-	25,848.73
CASSIA	28,336.15	35,388.95	9,384.00	-	21,003.62	-	65,776.57
CLARK	-	-	-	-	-	-	-
CLEARWATER	35,546.35	71,549.12	30,269.00	3,472.89	9,737.41	-	115,028.42
CUSTER	29,172.15	13,856.35	6,407.00	-	-	-	20,263.35
ELMORE	86,543.71	62,658.36	29,679.00	-	736.43	-	93,073.79
FRANKLIN	18,362.50	16,303.82	3,862.00	-	-	4,850.00	25,015.82
FREMONT	19,771.81	48,068.73	-	-	500.00	6,216.74	54,785.47
GEM	37,822.20	24,350.20	9,598.00	-	643.50	-	34,591.70
GOODING	16,002.48	15,356.90	2,933.00	-	-	-	18,289.90
IDAHO	70,144.24	18,557.89	-	-	0.80	-	18,558.69
JEFFERSON	35,214.57	18,346.95	-	-	-	407.52	18,754.47
JEROME	10,640.75	13,006.53	3,070.00	-	-	-	16,076.53
KOOTENAI	201,524.08	607,455.17	76,534.00	82,512.64	-	-	766,501.81
LATAH	19,719.17	20,961.59	-	-	-	-	20,961.59
LEMHI	26,371.81	6,908.95	1,864.00	-	-	-	8,772.95
LEWIS	8,521.82	4,781.35	-	-	-	1,500.00	6,281.35
LINCOLN	-	-	-	-	-	-	-
MADISON	14,762.99	4,085.03	-	-	-	-	4,085.03
MINIDOKA	26,504.72	19,502.78	5,860.00	-	-	-	25,362.78
NEZ PERCE	171,354.76	85,056.31	14,612.00	-	57.59	6,375.27	106,101.17
ONEIDA	9,537.27	5,378.38	1,199.00	-	2,907.85	-	9,485.23
OWYHEE	125,901.45	41,894.69	19,811.00	180,399.00	-	-	242,104.69
PAYETTE	26,924.61	29,555.54	3,262.00	-	21.33	-	32,838.87
POWER	80,589.50	32,009.67	13,382.00	-	67.69	2,500.00	47,959.36
SHOSHONE	11,353.64	19,542.21	-	-	3,945.67	-	23,487.88
TETON	17,818.58	7,915.70	-	220,000.00	-	-	227,915.70
TWIN FALLS	94,875.31	73,667.22	15,957.00	-	23,498.00	-	113,122.22
VALLEY	110,966.11	132,193.27	40,467.00	12,499.00	-	9,500.00	194,659.27
WASHINGTON	59,714.86	38,489.88	13,238.00	-	15,000.00	15,000.00	81,727.88
TOTAL ALL	\$ 2,532,717.26	\$ 2,401,638.38	\$ 552,076.53	\$ 645,470.40	\$ 103,531.56	\$ 51,577.88	\$ 3,754,294.75

ALL BOATING PROGRAM FUNDS

Revenue & Expenditures by County

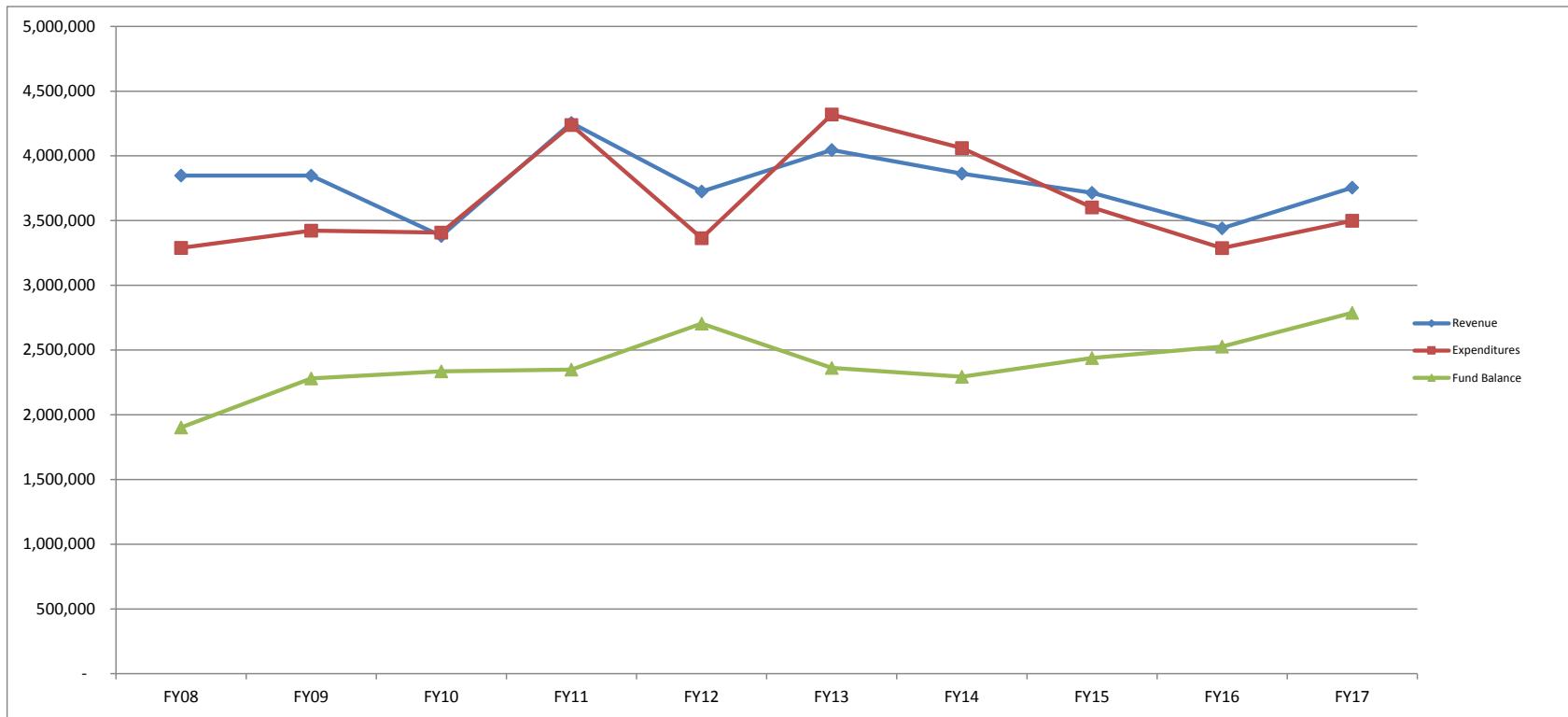
For Fiscal Year Ending September 30, 2017

COUNTY	EXPENDITURES					TOTAL EXPENSES	Ending Fund Balance 9/30/2016
	Vessel Fund (Boat Reg)	Federal Boat Safety Grants (BSG)	State Waterways Improvement Fund (WIF)	Other Allowable as BSG Match	Other NOT Allowable as BSG Match		
ADA	134,459.82	22,265.98	0.00	1,920.18	0.00	158,645.98	203,929.91
ADAMS	9,243.45	6,207.00	0.00	0.00	0.00	15,450.45	25,010.36
BANNOCK	20,582.00	0.00	0.00	0.00	0.00	20,582.00	17,986.25
BEAR LAKE	39,633.89	26,072.00	58,165.19	12,494.90	28.35	136,394.33	31,968.50
BENEWAH	30,777.73	6,415.00	0.00	1,503.41	4,000.00	42,696.14	35,316.60
BINGHAM	36,619.91	12,602.00	0.00	0.00	0.00	49,221.91	51,273.00
BLAINE	20,287.61	5,010.83	0.00	16.43	1,000.00	26,314.87	37,267.00
BOISE	37,638.29	6,386.00	0.00	1.75	0.00	44,026.04	102,966.58
BONNER	319,515.66	82,898.00	14,681.25	9,425.00	0.00	426,519.91	389,190.21
BONNEVILLE	80,892.82	35,335.00	43,797.43	50.00	0.00	160,075.25	68,994.94
BOUNDARY	41,831.62	1,279.72	29,943.00	0.00	200.00	73,254.34	57,881.21
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	1,000.00	0.00	0.00	0.00	0.00	1,000.00	34,720.44
CANYON	133,374.64	35,052.00	0.00	0.00	0.00	168,426.64	67,008.44
CARIBOU	937.64	11,165.00	0.00	0.00	0.00	12,102.64	43,207.99
CASSIA	13,691.35	9,384.00	0.00	0.00	0.00	23,075.35	71,037.37
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	47,759.08	30,269.00	3,472.89	9,737.41	0.00	91,238.38	59,336.39
CUSTER	17,182.61	6,407.00	0.00	0.00	0.00	23,589.61	25,845.89
ELMORE	42,412.43	29,679.00	0.00	736.43	0.00	72,827.86	106,789.64
FRANKLIN	18,227.84	3,862.00	0.00	0.00	4,850.00	26,939.84	16,438.48
FREMONT	34,755.17	0.00	0.00	500.00	6,216.74	41,471.91	33,085.37
GEM	27,206.55	9,598.00	0.00	643.50	0.00	37,448.05	34,965.85
GOODING	11,438.73	2,933.00	0.00	0.00	0.00	14,371.73	19,920.65
IDAHO	8,286.92	0.00	0.00	0.80	0.00	8,287.72	80,415.21
JEFFERSON	11,698.96	0.00	0.00	0.00	407.52	12,106.48	41,862.56
JEROME	7,175.91	3,070.00	0.00	0.00	0.00	10,245.91	16,471.37
KOOTENAI	556,463.88	76,534.00	82,512.64	0.00	0.00	715,510.52	252,515.37
LATAH	20,102.28	0.00	0.00	0.00	0.00	20,102.28	20,578.48
LEMHI	2,351.77	1,864.00	0.00	0.00	0.00	4,215.77	30,928.99
LEWIS	4,414.42	0.00	0.00	0.00	0.00	4,414.42	10,388.75
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	6,038.80	0.00	0.00	0.00	0.00	6,038.80	12,809.22
MINIDOKA	33,922.20	5,860.00	0.00	0.00	0.00	39,782.20	12,085.30
NEZ PERCE	100,894.36	14,612.00	0.00	57.59	6,375.27	121,939.22	155,516.71
ONEIDA	3,637.85	1,199.00	0.00	2,907.85	0.00	7,744.70	11,277.80
OWYHEE	64,832.85	19,811.00	180,399.00	0.00	0.00	265,042.85	102,963.29
PAYETTE	24,200.55	3,262.00	0.00	21.33	0.00	27,483.88	32,279.60
POWER	41,650.92	13,382.00	0.00	67.69	2,500.00	57,600.61	70,948.25
SHOSHONE	14,343.63	0.00	0.00	3,945.67	0.00	18,289.30	16,552.22
TETON	2,916.61	0.00	220,000.00	0.00	0.00	222,916.61	22,817.67
TWIN FALLS	75,405.82	15,957.00	0.00	23,498.00	0.00	114,860.82	93,136.71
VALLEY	79,395.81	40,467.00	12,499.00	0.00	9,500.00	141,861.81	163,763.57
WASHINGTON	0.00	13,238.00	0.00	6,808.67	15,000.00	35,046.67	106,396.07
TOTAL ALL	\$ 2,177,202.38	\$ 552,076.53	\$ 645,470.40	\$ 74,336.61	\$ 50,077.88	\$ 3,499,163.80	\$ 2,787,848.21

10 YEAR HISTORICAL GRAPH

Overall Boating Program REVENUE, EXPENDITURE and FUND BALANCE Comparison

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Revenue	3,847,314	3,847,002	3,381,207	4,255,411	3,724,395	4,045,213	3,862,152	3,715,120	3,439,933	3,754,295
Expenditures	3,289,864	3,422,171	3,407,363	4,238,613	3,363,421	4,319,344	4,060,863	3,601,176	3,287,705	3,499,164
Fund Balance	1,902,085	2,280,842	2,336,023	2,348,174	2,704,789	2,361,501	2,294,591	2,438,754	2,526,931	2,787,848



ENDING FUND BALANCE COMPARISON
For Fiscal Year Ending September 30, 2017

COUNTY	FY12	FY13	% OF CHANGE ¹	FY14	% OF CHANGE ¹	FY15	% OF CHANGE ¹	FY16	% OF CHANGE ¹	FY17	% OF CHANGE ¹
ADA	172,853.00	209,681.78	21%	201,065.79	-4%	206,792.18	3%	173,117.75	-16%	203,929.91	18%
ADAMS	36,182.64	17,432.51	-52%	5,879.01	-66%	10,549.03	79%	20,493.27	94%	25,010.36	22%
BANNOCK	24,316.19	21,621.99	-11%	20,687.16	-4%	19,404.07	-6%	19,696.49	2%	17,986.25	-9%
BEAR LAKE	39,623.63	50,320.64	27%	59,643.89	19%	48,684.05	-18%	47,247.93	-3%	31,968.50	-32%
BENEWAH	14,129.56	4,293.71	-70%	6,059.84	41%	15,259.06	152%	29,430.91	93%	35,316.60	20%
BINGHAM	46,959.89	31,938.56	-32%	60,024.13	88%	36,164.27	-40%	40,884.60	13%	51,273.00	25%
BLAINE	41,543.51	44,218.74	6%	49,307.21	12%	15,998.96	-68%	33,413.64	109%	37,267.00	12%
BOISE	119,808.42	5,684.26	-95%	41,665.96	633%	58,101.71	39%	96,045.51	65%	102,966.58	7%
BONNER	441,419.69	437,542.10	-1%	233,672.67	-47%	293,345.05	26%	369,066.56	26%	389,190.21	5%
BONNEVILLE	39,560.91	(12,306.58)	-131%	71,828.35	684%	33,859.87	-53%	63,399.55	87%	68,994.94	9%
BOUNDARY	51,742.06	46,771.56	-10%	59,878.55	28%	55,544.17	-7%	80,521.78	45%	57,881.21	-28%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	-	0%
CAMAS	30,229.90	36,758.65	22%	26,750.63	-27%	30,047.09	12%	28,764.09	-4%	34,720.44	21%
CANYON	32,494.36	48,750.09	50%	83,567.91	71%	101,937.20	22%	107,175.69	5%	67,008.44	-37%
CARIBOU	32,310.92	35,809.14	11%	24,988.65	-30%	38,868.52	56%	8,328.31	-79%	43,207.99	419%
CASSIA	2,679.36	(17,956.40)	-770%	(15,515.00)	-14%	10,618.35	168%	28,336.15	167%	71,037.37	151%
CLARK	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLEARWATER	48,108.22	59,800.77	24%	61,341.75	3%	60,327.83	-2%	35,546.35	-41%	59,336.39	67%
CUSTER	27,663.21	21,888.30	-21%	23,856.06	9%	20,316.90	-15%	29,172.15	44%	25,845.89	-11%
ELMORE	47,191.61	81,883.17	74%	81,161.14	-1%	120,236.50	48%	86,543.71	-28%	106,789.64	23%
FRANKLIN	66,061.79	59,066.82	-11%	41,310.06	-30%	43,685.44	6%	18,362.50	-58%	16,438.48	-10%
FREMONT	107,923.15	57,419.54	-47%	47,428.02	-17%	32,037.98	-32%	19,771.81	-38%	33,085.37	67%
GEM	34,199.72	41,435.07	21%	38,324.83	-8%	37,870.73	-1%	37,822.20	0%	34,965.85	-8%
GOODING	48,730.90	23,317.14	-52%	30,651.97	31%	36,266.53	18%	16,002.48	-56%	19,920.65	24%
IDAHO	40,773.66	37,482.22	-8%	44,474.48	19%	57,978.78	30%	70,144.24	21%	80,415.21	15%
JEFFERSON	39,704.00	56,605.07	43%	15,405.16	-73%	33,489.86	117%	35,214.57	5%	41,862.56	19%
JEROME	18,452.43	21,267.09	15%	16,894.86	-21%	19,155.56	13%	10,640.75	-44%	16,471.37	55%
KOOTENAI	202,620.88	134,760.48	-33%	179,075.54	33%	184,287.41	3%	217,393.93	18%	252,515.37	16%
LATAH	70,627.91	53,747.39	-24%	24,867.64	-54%	24,441.58	-2%	19,719.17	-19%	20,578.48	4%
LEMHI	17,509.57	21,824.86	25%	29,115.23	33%	18,844.91	-35%	26,371.81	40%	30,928.99	17%
LEWIS	2,884.66	6,940.07	141%	10,562.92	52%	6,015.53	-43%	8,521.82	42%	10,388.75	22%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	-	0%
MADISON	16,578.89	18,390.47	11%	17,440.47	-5%	14,234.80	-18%	14,762.99	4%	12,809.22	-13%
MINIDOKA	28,527.84	29,030.39	2%	19,492.80	-33%	26,901.62	38%	26,504.72	-1%	12,085.30	-54%
NEZ PERCE	154,411.37	148,093.41	-4%	169,613.39	15%	180,867.36	7%	171,354.76	-5%	155,516.71	-9%
ONEIDA	9,150.93	9,830.23	7%	14,895.06	52%	10,048.89	-33%	9,537.27	-5%	11,277.80	18%
OWYHEE	30,351.00	52,412.84	73%	83,590.61	59%	111,874.53	34%	125,901.45	13%	102,963.29	-18%
PAYETTE	33,571.73	22,671.33	-32%	24,994.97	10%	27,725.87	11%	26,924.61	-3%	32,279.60	20%
POWER	46,412.52	49,153.79	6%	56,646.08	15%	78,150.51	38%	80,589.50	3%	70,948.25	-12%
SHOSHONE	26,533.15	10,196.26	-62%	7,576.52	-26%	11,382.42	50%	11,353.64	0%	16,552.22	46%
TETON	16,248.80	15,372.74	-5%	9,422.63	-39%	13,331.38	41%	17,818.58	34%	22,817.67	28%
TWIN FALLS	186,136.23	156,500.58	-16%	99,810.22	-36%	100,907.28	1%	94,352.52	-6%	93,136.71	-1%
VALLEY	153,556.67	145,887.95	-5%	163,056.30	12%	125,548.56	-23%	110,966.11	-12%	163,763.57	48%
WASHINGTON	105,003.90	65,962.62	-37%	54,077.35	-18%	67,651.32	25%	59,714.86	-12%	106,396.07	78%
TOTAL ALL	\$2,704,788.78	\$2,361,501.35	-13%	\$2,294,590.81	-3%	\$2,438,753.66	6%	\$2,526,930.73	4%	\$2,787,848.21	10%

(1) % change reflects the increase/decrease in ending fund balance compared to the prior fiscal year.

BOAT REGISTRATION REVENUE COMPARISON

IDPR FUND 0250.01

For Fiscal Year Ending September 30, 2017

COUNTY	FY12	FY13	% OF CHANGE ¹	FY14	% OF CHANGE ¹	FY15	% OF CHANGE ¹	FY16	% OF CHANGE ¹	FY17	% OF CHANGE ¹
ADA	196,400.29	156,947.86	-20%	157,778.51	1%	160,164.09	2%	164,633.50	3%	165,271.98	0%
ADAMS	17,482.32	13,224.83	-24%	13,126.92	-1%	13,543.53	3%	14,067.45	4%	13,760.54	-2%
BANNOCK	20,179.27	22,020.21	9%	20,690.58	-6%	19,416.91	-6%	19,705.45	1%	18,871.76	-4%
BEAR LAKE	24,684.11	20,324.88	-18%	21,404.02	5%	20,884.19	-2%	22,990.12	10%	24,354.46	6%
BENEWAH	41,727.58	30,619.92	-27%	35,272.48	15%	45,794.65	30%	36,237.45	-21%	36,663.42	1%
BINGHAM	45,834.97	36,260.55	-21%	36,706.23	1%	36,540.34	0%	36,359.65	0%	47,008.31	29%
BLAINE	29,396.96	21,961.22	-25%	22,541.70	3%	22,893.96	2%	21,233.32	-7%	24,140.97	14%
BOISE	49,098.18	40,457.06	-18%	43,474.02	7%	44,747.54	3%	46,340.65	4%	44,559.36	-4%
BONNER	361,143.26	254,997.88	-29%	317,331.59	24%	285,390.41	-10%	290,951.54	2%	339,639.31	17%
BONNEVILLE	137,973.97	98,657.16	-28%	116,610.91	18%	109,038.27	-6%	108,830.84	0%	86,488.21	-21%
BOUNDARY	19,582.41	16,444.02	-16%	15,647.94	-5%	14,726.58	-6%	15,928.30	8%	19,191.05	20%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	-	0%
CAMAS ²	8,718.77	6,634.61	-24%	6,791.98	2%	6,719.12	-1%	6,015.55	-10%	6,956.35	16%
CANYON	122,072.16	96,389.15	-21%	106,695.69	11%	100,687.83	-6%	99,790.34	-1%	93,207.39	-7%
CARIBOU	16,459.67	13,676.53	-17%	13,138.40	-4%	12,865.95	-2%	11,971.13	-7%	14,683.73	23%
CASSIA	46,504.69	31,916.97	-31%	38,033.84	19%	35,138.22	-8%	34,753.76	-1%	35,388.95	2%
CLARK	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLEARWATER	62,665.78	50,453.21	-19%	52,092.28	3%	52,312.50	0%	53,369.21	2%	71,549.12	34%
CUSTER	17,089.76	12,695.96	-26%	13,536.30	7%	13,385.93	-1%	13,055.51	-2%	13,856.35	6%
ELMORE	74,595.35	65,193.14	-13%	62,304.54	-4%	62,392.29	0%	63,609.79	2%	62,658.36	-1%
FRANKLIN	20,643.81	13,195.16	-36%	17,434.82	32%	16,237.39	-7%	16,296.81	0%	16,303.82	0%
FREMONT	59,214.56	42,043.19	-29%	46,789.45	11%	43,418.77	-7%	45,572.84	5%	48,068.73	5%
GEM	28,863.34	24,058.15	-17%	23,795.36	-1%	23,776.59	0%	24,158.06	2%	24,350.20	1%
GOODING	16,033.55	12,469.43	-22%	13,218.55	6%	12,888.99	-2%	11,606.04	-10%	15,356.90	32%
IDAHO	21,977.54	17,833.80	-19%	16,412.04	-8%	21,030.50	28%	19,219.49	-9%	18,557.89	-3%
JEFFERSON	16,270.95	14,626.94	-10%	14,303.30	-2%	16,127.12	13%	17,767.54	10%	18,346.95	3%
JEROME	12,898.14	9,965.55	-23%	10,038.81	1%	10,753.76	7%	10,875.97	1%	13,006.53	20%
KOOTENAI	636,617.92	505,047.51	-21%	612,100.82	21%	531,437.56	-13%	595,908.79	12%	607,455.17	2%
LATAH	29,226.74	23,720.66	-19%	24,384.00	3%	23,868.32	-2%	21,088.01	-12%	20,961.59	-1%
LEMHI	9,146.39	7,166.38	-22%	7,618.91	6%	7,902.48	4%	7,589.99	-4%	6,908.95	-9%
LEWIS	4,797.26	4,135.39	-14%	4,222.85	2%	4,363.17	3%	4,671.12	7%	4,781.35	2%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	-	0%
MADISON	6,925.65	5,051.31	-27%	4,793.64	-5%	4,115.13	-14%	3,794.75	-8%	4,085.03	8%
MINIDOKA	20,144.67	16,114.78	-20%	17,913.27	11%	17,829.52	0%	19,396.67	9%	19,502.78	1%
NEZ PERCE	101,769.93	75,761.58	-26%	92,913.65	23%	75,514.87	-19%	85,271.60	13%	85,056.31	0%
ONEIDA	6,986.00	5,924.81	-15%	6,008.08	1%	5,869.84	-2%	5,834.19	-1%	5,378.38	-8%
OWYHEE	46,420.26	38,846.85	-16%	40,274.33	4%	40,644.57	1%	39,681.21	-2%	41,894.69	6%
PAYETTE	30,342.50	23,682.81	-22%	23,700.17	0%	25,090.71	6%	21,520.99	-14%	29,555.54	37%
POWER	46,088.67	35,032.25	-24%	34,124.18	-3%	33,023.68	-3%	31,677.85	-4%	32,009.67	1%
SHOSHONE	20,507.08	15,837.28	-23%	18,293.42	16%	20,132.46	10%	19,863.99	-1%	19,542.21	-2%
TETON	7,099.67	5,998.46	-16%	5,369.09	-10%	5,428.75	1%	6,768.91	25%	7,915.70	17%
TWIN FALLS	85,020.66	68,180.13	-20%	69,794.79	2%	71,206.14	2%	71,556.72	0%	73,667.22	3%
VALLEY	144,086.02	125,202.62	-13%	134,497.52	7%	121,730.85	-9%	121,010.23	-1%	132,193.27	9%
WASHINGTON	52,381.63	41,270.17	-21%	39,381.20	-5%	40,577.54	3%	38,024.92	-6%	38,489.88	1%
TOTAL ALL³	\$ 2,715,072.44	\$ 2,120,040.37	-22%	\$ 2,370,560.18	12%	\$ 2,229,611.02	-6%	\$ 2,299,000.25	3%	\$ 2,401,638.38	4%

(1) % of change may be impacted by the timing of distribution and timing of posting receipts at each county.

(2) FY12 value includes \$518,532.00 for the return of unused registration administrative fees (\$162,890.00 for FY10, \$169,882.00 for FY11 and \$185,760.00 for FY12).

ALL COUNTIES EXPENDITURES BY FUNCTION AND CATEGORY

For Fiscal Year Ending September 30, 2017

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
VESSEL ACCOUNT (BOAT REGISTRATIONS)							
Personnel	730,042.17	61,454.11	0.00	0.00	791,496.28	0.00	791,496.28
Benefits	288,802.80	17,884.16	0.00	0.00	306,686.96	0.00	306,686.96
Travel	21,118.50	2,471.60	604.03	0.00	24,194.13	0.00	24,194.13
Equipment	237,534.32	0.00	38,276.36	0.00	275,810.68	52,568.33	328,379.01
Supplies	521,881.70	723.22	28,196.13	8,486.92	559,287.97	8,087.63	567,375.60
Contractual	15,048.66	0.00	18,450.73	0.00	33,499.39	16,647.32	50,146.71
Other	14,909.94	100.00	0.00	0.00	15,009.94	0.00	15,009.94
Construction	9,863.16	0.00	0.00	7,385.95	17,249.11	76,664.64	93,913.75
Total	\$ 1,839,201.25	\$ 82,633.09	\$ 85,527.25	\$ 15,872.87	\$ 2,023,234.46	\$ 153,967.92	\$ 2,177,202.38

FEDERAL BOATING SAFETY GRANTS (BSG)							
Personnel	499,541.19	4,521.28	0.00	0.00	504,062.47	0.00	504,062.47
Benefits	6,873.15	760.70	0.00	0.00	7,633.85	0.00	7,633.85
Travel	738.96	67.75	0.00	0.00	806.71	0.00	806.71
Equipment	25,335.98	0.00	0.00	0.00	25,335.98	0.00	25,335.98
Supplies	8,009.41	0.00	0.00	0.00	8,009.41	0.00	8,009.41
Contractual	6,207.00	0.00	0.00	0.00	6,207.00	0.00	6,207.00
Other	21.11	0.00	0.00	0.00	21.11	0.00	21.11
Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$ 546,726.80	\$ 5,349.73	\$ -	\$ -	\$ 552,076.53	\$ -	\$ 552,076.53

WATERWAYS IMPROVEMENT FUND (WIF) GRANTS							
Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	120,363.69	0.00	0.00	0.00	120,363.69	0.00	120,363.69
Supplies	0.00	0.00	0.00	123,128.57	123,128.57	18,154.14	141,282.71
Contractual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	220,000.00	220,000.00
Construction	0.00	0.00	0.00	0.00	0.00	163,824.00	163,824.00
Total	\$ 120,363.69	\$ -	\$ -	\$ 123,128.57	\$ 243,492.26	\$ 401,978.14	\$ 645,470.40

OTHER FUNDS ALLOWABLE AS BSG MATCH							
Personnel	6,808.67	0.00	0.00	0.00	6,808.67	0.00	6,808.67
Benefits	9,737.41	0.00	0.00	0.00	9,737.41	0.00	9,737.41
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	12,567.03	0.00	0.00	0.00	12,567.03	0.00	12,567.03
Supplies	9,376.22	0.00	0.00	0.00	9,376.22	0.00	9,376.22
Contractual	0.00	0.00	2,400.00	0.00	2,400.00	16.43	2,416.43
Other	507.85	23,498.00	0.00	0.00	24,005.85	0.00	24,005.85
Construction	9,425.00	0.00	0.00	0.00	9,425.00	0.00	9,425.00
Total	\$ 48,422.18	\$ 23,498.00	\$ 2,400.00	\$ -	\$ 74,320.18	\$ 16.43	\$ 74,336.61

OTHER FUNDS NOT ALLOWABLE AS BSG MATCH							
Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	28,528.35	0.00	0.00	0.00	28,528.35	0.00	28,528.35
Supplies	20,549.53	0.00	0.00	0.00	20,549.53	0.00	20,549.53
Contractual	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$ 49,077.88	\$ -	\$ -	\$ -	\$ 49,077.88	\$ 1,000.00	\$ 50,077.88

SUMMARY BY FUNDING SOURCE							
Vessel Fund	1,839,201.25	82,633.09	85,527.25	15,872.87	2,023,234.46	153,967.92	2,177,202.38
Boat Safety	546,726.80	5,349.73	0.00	0.00	552,076.53	0.00	552,076.53
Waterways	120,363.69	0.00	0.00	123,128.57	243,492.26	401,978.14	645,470.40
Other Allowable	48,422.18	23,498.00	2,400.00	0.00	74,320.18	16.43	74,336.61
Other NOT Allowable	49,077.88	0.00	0.00	0.00	49,077.88	1,000.00	50,077.88
Total	\$ 2,603,791.80	\$ 111,480.82	\$ 87,927.25	\$ 139,001.44	\$ 2,942,201.31	\$ 556,962.49	\$ 3,499,163.80

VESSEL FUND (BOAT REGISTRATION)

Expenditures by County

For Fiscal Year Ending September 30, 2017

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	83,065.50	5,271.60	38,095.37	0.00	126,432.47	8,027.35	134,459.82
ADAMS	9,243.45	0.00	0.00	0.00	9,243.45	0.00	9,243.45
BANNOCK	0.00	0.00	0.00	0.00	0.00	20,582.00	20,582.00
BEAR LAKE	38,580.06	1,008.83	45.00	0.00	39,633.89	0.00	39,633.89
BENEWAH	25,222.11	259.40	0.00	4,096.22	29,577.73	1,200.00	30,777.73
BINGHAM	34,256.75	2,363.16	0.00	0.00	36,619.91	0.00	36,619.91
BLAINE	2,381.31	690.55	0.00	0.00	3,071.86	17,215.75	20,287.61
BOISE	29,765.02	332.27	7,541.00	0.00	37,638.29	0.00	37,638.29
BONNER	299,370.60	4,689.25	5,590.81	898.10	310,548.76	8,966.90	319,515.66
BONNEVILLE	45,423.88	32.92	28,741.72	0.00	74,198.52	6,694.30	80,892.82
BOUNDARY	7,755.10	382.52	0.00	0.00	8,137.62	33,694.00	41,831.62
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
CANYON	131,740.85	1,604.32	29.47	0.00	133,374.64	0.00	133,374.64
CARIBOU	937.64	0.00	0.00	0.00	937.64	0.00	937.64
CASSIA	13,031.51	659.84	0.00	0.00	13,691.35	0.00	13,691.35
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	43,481.49	4,277.59	0.00	0.00	47,759.08	0.00	47,759.08
CUSTER	13,742.63	386.23	604.03	1,405.95	16,138.84	1,043.77	17,182.61
ELMORE	38,869.77	3,542.66	0.00	0.00	42,412.43	0.00	42,412.43
FRANKLIN	14,307.08	3,920.76	0.00	0.00	18,227.84	0.00	18,227.84
FREMONT	31,867.69	2,887.48	0.00	0.00	34,755.17	0.00	34,755.17
GEM	23,048.85	4,157.70	0.00	0.00	27,206.55	0.00	27,206.55
GOODING	11,438.73	0.00	0.00	0.00	11,438.73	0.00	11,438.73
IDAHO	8,286.92	0.00	0.00	0.00	8,286.92	0.00	8,286.92
JEFFERSON	10,432.40	1,266.56	0.00	0.00	11,698.96	0.00	11,698.96
JEROME	7,175.91	0.00	0.00	0.00	7,175.91	0.00	7,175.91
KOOTENAI	521,645.14	29,938.89	4,879.85	0.00	556,463.88	0.00	556,463.88
LATAH	11,500.00	0.00	0.00	0.00	11,500.00	8,602.28	20,102.28
LEMHI	1,645.55	706.22	0.00	0.00	2,351.77	0.00	2,351.77
LEWIS	4,414.42	0.00	0.00	0.00	4,414.42	0.00	4,414.42
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	6,038.80	0.00	0.00	0.00	6,038.80	0.00	6,038.80
MINIDOKA	33,683.61	238.59	0.00	0.00	33,922.20	0.00	33,922.20
NEZ PERCE	90,452.58	4,461.78	0.00	5,980.00	100,894.36	0.00	100,894.36
ONEIDA	3,637.85	0.00	0.00	0.00	3,637.85	0.00	3,637.85
OWYHEE	64,832.85	0.00	0.00	0.00	64,832.85	0.00	64,832.85
PAYETTE	17,338.31	6,862.24	0.00	0.00	24,200.55	0.00	24,200.55
POWER	14,759.32	8.54	0.00	0.00	14,767.86	26,883.06	41,650.92
SHOSHONE	7,233.43	0.00	0.00	0.00	7,233.43	7,110.20	14,343.63
TETON	2,916.61	0.00	0.00	0.00	2,916.61	0.00	2,916.61
TWIN FALLS	60,432.79	1,843.99	0.00	0.00	62,276.78	13,129.04	75,405.82
VALLEY	74,244.73	839.21	0.00	3,492.60	78,576.54	819.27	79,395.81
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 1,839,201.25	\$ 82,633.09	\$ 85,527.25	\$ 15,872.87	\$ 2,023,234.46	\$ 153,967.92	\$ 2,177,202.38

FEDERAL BOATING SAFETY GRANT (BSG)

Expenditures By County

For Fiscal Year Ending September 30, 2017

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	22,265.98	0.00	0.00	0.00	22,265.98	0.00	22,265.98
ADAMS	6,207.00	0.00	0.00	0.00	6,207.00	0.00	6,207.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	26,072.00	0.00	0.00	0.00	26,072.00	0.00	26,072.00
BENEWAH	6,415.00	0.00	0.00	0.00	6,415.00	0.00	6,415.00
BINGHAM	12,602.00	0.00	0.00	0.00	12,602.00	0.00	12,602.00
BLAINE	3,524.83	1,486.00	0.00	0.00	5,010.83	0.00	5,010.83
BOISE	6,386.00	0.00	0.00	0.00	6,386.00	0.00	6,386.00
BONNER	82,898.00	0.00	0.00	0.00	82,898.00	0.00	82,898.00
BONNEVILLE	34,303.22	1,031.78	0.00	0.00	35,335.00	0.00	35,335.00
BOUNDARY	967.68	312.04	0.00	0.00	1,279.72	0.00	1,279.72
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	35,052.00	0.00	0.00	0.00	35,052.00	0.00	35,052.00
CARIBOU	10,590.23	574.77	0.00	0.00	11,165.00	0.00	11,165.00
CASSIA	9,384.00	0.00	0.00	0.00	9,384.00	0.00	9,384.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	30,269.00	0.00	0.00	0.00	30,269.00	0.00	30,269.00
CUSTER	6,407.00	0.00	0.00	0.00	6,407.00	0.00	6,407.00
ELMORE	29,679.00	0.00	0.00	0.00	29,679.00	0.00	29,679.00
FRANKLIN	3,862.00	0.00	0.00	0.00	3,862.00	0.00	3,862.00
FREMONT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEM	9,598.00	0.00	0.00	0.00	9,598.00	0.00	9,598.00
GOODING	2,933.00	0.00	0.00	0.00	2,933.00	0.00	2,933.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	3,070.00	0.00	0.00	0.00	3,070.00	0.00	3,070.00
KOOTENAI	76,534.00	0.00	0.00	0.00	76,534.00	0.00	76,534.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	1,864.00	0.00	0.00	0.00	1,864.00	0.00	1,864.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	5,249.39	610.61	0.00	0.00	5,860.00	0.00	5,860.00
NEZ PERCE	14,612.00	0.00	0.00	0.00	14,612.00	0.00	14,612.00
ONEIDA	1,199.00	0.00	0.00	0.00	1,199.00	0.00	1,199.00
OWYHEE	19,490.93	320.07	0.00	0.00	19,811.00	0.00	19,811.00
PAYETTE	3,262.00	0.00	0.00	0.00	3,262.00	0.00	3,262.00
POWER	12,508.20	873.80	0.00	0.00	13,382.00	0.00	13,382.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	15,957.00	0.00	0.00	0.00	15,957.00	0.00	15,957.00
VALLEY	40,436.22	30.78	0.00	0.00	40,467.00	0.00	40,467.00
WASHINGTON	13,128.12	109.88	0.00	0.00	13,238.00	0.00	13,238.00
TOTAL	\$ 546,726.80	\$ 5,349.73	\$ -	\$ -	\$ 552,076.53	\$ -	\$ 552,076.53

STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANT

Expenditures By County

For Fiscal Year Ending September 30, 2017

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	58,165.19	0.00	0.00	0.00	58,165.19	0.00	58,165.19
BENEWAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BINGHAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	14,681.25	14,681.25
BONNEVILLE	0.00	0.00	0.00	43,797.43	43,797.43	0.00	43,797.43
BOUNDARY	0.00	0.00	0.00	0.00	0.00	29,943.00	29,943.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	3,472.89	3,472.89
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	3,181.50	0.00	0.00	79,331.14	82,512.64	0.00	82,512.64
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	46,518.00	0.00	0.00	0.00	46,518.00	133,881.00	180,399.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	220,000.00	220,000.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	12,499.00	0.00	0.00	0.00	12,499.00	0.00	12,499.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 120,363.69	\$ -	\$ -	\$ 123,128.57	\$ 243,492.26	\$ 401,978.14	\$ 645,470.40

OTHER FUNDS ALLOWABLE AS BSG MATCH

Expenditures By County

For Fiscal Year Ending September 30, 2017

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	1,920.18	0.00	0.00	0.00	1,920.18	0.00	1,920.18
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	12,494.90	0.00	0.00	0.00	12,494.90	0.00	12,494.90
BENEWAH	1,503.41	0.00	0.00	0.00	1,503.41	0.00	1,503.41
BINGHAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	16.43	16.43
BOISE	1.75	0.00	0.00	0.00	1.75	0.00	1.75
BONNER	9,425.00	0.00	0.00	0.00	9,425.00	0.00	9,425.00
BONNEVILLE	50.00	0.00	0.00	0.00	50.00	0.00	50.00
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	9,737.41	0.00	0.00	0.00	9,737.41	0.00	9,737.41
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	736.43	0.00	0.00	0.00	736.43	0.00	736.43
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	500.00	0.00	0.00	0.00	500.00	0.00	500.00
GEM	643.50	0.00	0.00	0.00	643.50	0.00	643.50
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.80	0.00	0.00	0.00	0.80	0.00	0.80
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	57.59	0.00	0.00	0.00	57.59	0.00	57.59
ONEIDA	507.85	0.00	2,400.00	0.00	2,907.85	0.00	2,907.85
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	21.33	0.00	0.00	0.00	21.33	0.00	21.33
POWER	67.69	0.00	0.00	0.00	67.69	0.00	67.69
SHOSHONE	3,945.67	0.00	0.00	0.00	3,945.67	0.00	3,945.67
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	23,498.00	0.00	0.00	23,498.00	0.00	23,498.00
VALLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASHINGTON	6,808.67	0.00	0.00	0.00	6,808.67	0.00	6,808.67
TOTAL	\$ 48,422.18	\$ 23,498.00	\$ 2,400.00	\$ -	\$ 74,320.18	\$ 16.43	\$ 74,336.61

OTHER FUNDS NOT ALLOWABLE AS BSG MATCH

Expenditures By County

For Fiscal Year Ending September 30, 2017

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	28.35	0.00	0.00	0.00	28.35	0.00	28.35
BENEWAH	4,000.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
BINGHAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOUNDARY	200.00	0.00	0.00	0.00	200.00	0.00	200.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	4,850.00	0.00	0.00	0.00	4,850.00	0.00	4,850.00
FREMONT	6,216.74	0.00	0.00	0.00	6,216.74	0.00	6,216.74
GEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	407.52	0.00	0.00	0.00	407.52	0.00	407.52
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	6,375.27	0.00	0.00	0.00	6,375.27	0.00	6,375.27
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	2,500.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	9,500.00	0.00	0.00	0.00	9,500.00	0.00	9,500.00
WASHINGTON	15,000.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
TOTAL	\$ 49,077.88	\$ -	\$ -	\$ -	\$ 49,077.88	\$ 1,000.00	\$ 50,077.88

ALL BOATING PROGRAM FUNDS

Expenditures by County

For Fiscal Year Ending September 30, 2017

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	107,251.66	5,271.60	38,095.37	0.00	150,618.63	8,027.35	158,645.98
ADAMS	15,450.45	0.00	0.00	0.00	15,450.45	0.00	15,450.45
BANNOCK	0.00	0.00	0.00	0.00	0.00	20,582.00	20,582.00
BEAR LAKE	135,340.50	1,008.83	45.00	0.00	136,394.33	0.00	136,394.33
BENEWAH	37,140.52	259.40	0.00	4,096.22	41,496.14	1,200.00	42,696.14
BINGHAM	46,858.75	2,363.16	0.00	0.00	49,221.91	0.00	49,221.91
BLAINE	5,906.15	2,176.54	0.00	0.00	8,082.69	18,232.18	26,314.87
BOISE	36,152.77	332.27	7,541.00	0.00	44,026.04	0.00	44,026.04
BONNER	391,693.60	4,689.25	5,590.81	898.10	402,871.76	23,648.15	426,519.91
BONNEVILLE	79,777.09	1,064.71	28,741.72	43,797.43	153,380.95	6,694.30	160,075.25
BOUNDARY	8,922.78	694.56	0.00	0.00	9,617.34	63,637.00	73,254.34
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
CANYON	166,792.85	1,604.32	29.47	0.00	168,426.64	0.00	168,426.64
CARIBOU	11,527.87	574.77	0.00	0.00	12,102.64	0.00	12,102.64
CASSIA	22,415.51	659.84	0.00	0.00	23,075.35	0.00	23,075.35
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	83,487.90	4,277.59	0.00	0.00	87,765.49	3,472.89	91,238.38
CUSTER	20,149.63	386.23	604.03	1,405.95	22,545.84	1,043.77	23,589.61
ELMORE	69,285.20	3,542.66	0.00	0.00	72,827.86	0.00	72,827.86
FRANKLIN	23,019.08	3,920.76	0.00	0.00	26,939.84	0.00	26,939.84
FREMONT	38,584.43	2,887.48	0.00	0.00	41,471.91	0.00	41,471.91
GEM	33,290.35	4,157.70	0.00	0.00	37,448.05	0.00	37,448.05
GOODING	14,371.73	0.00	0.00	0.00	14,371.73	0.00	14,371.73
IDAHO	8,287.72	0.00	0.00	0.00	8,287.72	0.00	8,287.72
JEFFERSON	10,839.92	1,266.56	0.00	0.00	12,106.48	0.00	12,106.48
JEROME	10,245.91	0.00	0.00	0.00	10,245.91	0.00	10,245.91
KOOTENAI	601,360.64	29,938.89	4,879.85	79,331.14	715,510.52	0.00	715,510.52
LATAH	11,500.00	0.00	0.00	0.00	11,500.00	8,602.28	20,102.28
LEMHI	3,509.55	706.22	0.00	0.00	4,215.77	0.00	4,215.77
LEWIS	4,414.42	0.00	0.00	0.00	4,414.42	0.00	4,414.42
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	6,038.80	0.00	0.00	0.00	6,038.80	0.00	6,038.80
MINIDOKA	38,933.00	849.20	0.00	0.00	39,782.20	0.00	39,782.20
NEZ PERCE	111,497.44	4,461.78	0.00	5,980.00	121,939.22	0.00	121,939.22
ONEIDA	5,344.70	0.00	2,400.00	0.00	7,744.70	0.00	7,744.70
OWYHEE	130,841.78	320.07	0.00	0.00	131,161.85	133,881.00	265,042.85
PAYETTE	20,621.64	6,862.24	0.00	0.00	27,483.88	0.00	27,483.88
POWER	29,835.21	882.34	0.00	0.00	30,717.55	26,883.06	57,600.61
SHOSHONE	11,179.10	0.00	0.00	0.00	11,179.10	7,110.20	18,289.30
TETON	2,916.61	0.00	0.00	0.00	2,916.61	220,000.00	222,916.61
TWIN FALLS	76,389.79	25,341.99	0.00	0.00	101,731.78	13,129.04	114,860.82
VALLEY	136,679.95	869.99	0.00	3,492.60	141,042.54	819.27	141,861.81
WASHINGTON	34,936.79	109.88	0.00	0.00	35,046.67	0.00	35,046.67
TOTAL	\$ 2,603,791.80	\$ 111,480.82	\$ 87,927.25	\$ 139,001.44	\$ 2,942,201.31	\$ 556,962.49	\$ 3,499,163.80

FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON

IDPR FUND 0348

For Fiscal Year Ending September 30, 2017

COUNTY	FY12	FY13	% OF CHANGE	FY14	% OF CHANGE	FY15	% OF CHANGE	FY16	% OF CHANGE	FY17	% OF CHANGE
ADA	16,309.71	31,176.00	91%	29,221.01	-6%	24,621.00	-16%	23,278.00	-5%	22,265.98	-4%
ADAMS	4,171.10	9,140.00	119%	4,779.00	-48%	5,748.00	20%	6,747.00	17%	6,207.00	-8%
BANNOCK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
BEAR LAKE	15,487.25	25,034.00	62%	24,158.00	-3%	23,869.00	-1%	22,477.00	-6%	26,072.00	16%
BENEWAH	4,632.99	8,867.00	91%	10,264.00	16%	23,869.00	133%	6,723.00	-72%	6,415.00	-5%
BINGHAM	8,655.22	16,015.00	85%	15,745.00	-2%	6,028.00	-62%	11,080.00	84%	12,602.00	14%
BLAINE	2,957.36	4,302.00	45%	3,040.00	-29%	3,176.27	4%	5,010.83	58%	5,010.83	0%
BOISE	6,993.84	12,092.00	73%	0.00	-100%	10,021.00	0%	8,007.00	-20%	6,386.00	-20%
BONNER	58,308.87	115,053.00	97%	118,608.00	3%	96,529.00	-19%	86,099.00	-11%	82,898.00	-4%
BONNEVILLE	17,849.64	38,219.00	114%	39,144.00	2%	37,896.00	-3%	28,935.00	-24%	35,335.00	22%
BOUNDARY	1,229.19	0.00	-100%	0.00	0%	1,600.00	0%	1,279.72	-20%	1,279.72	0%
BUTTE	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CAMAS	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CANYON	19,384.92	44,841.00	131%	43,165.00	-4%	38,389.00	-11%	32,504.00	-15%	35,052.00	8%
CARIBOU	7,300.56	16,287.00	123%	15,853.00	-3%	12,680.00	-20%	10,460.00	-18%	11,165.00	7%
CASSIA	7,118.00	14,319.00	101%	15,477.00	8%	11,992.00	-23%	10,407.00	-13%	9,384.00	-10%
CLARK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CLEARWATER	16,892.23	36,808.00	118%	36,662.00	0%	33,431.00	-9%	31,231.00	-7%	30,269.00	-3%
CUSTER	3,442.49	6,446.00	87%	6,013.00	-7%	6,293.00	5%	6,407.00	2%	6,407.00	0%
ELMORE	14,281.26	26,671.00	87%	34,585.00	30%	28,325.00	-18%	23,801.00	-16%	29,679.00	25%
FRANKLIN	0.00	0.00	0%	3,005.00	0%	3,153.00	5%	3,741.00	19%	3,862.00	3%
FREMONT	11,720.97	26,329.00	125%	25,191.00	-4%	16,371.00	-35%	14,499.00	-11%	0.00	-100%
GEM	8,724.59	15,747.00	80%	15,103.00	-4%	10,967.00	-27%	11,038.00	1%	9,598.00	-13%
GOODING	2,089.08	4,477.00	114%	9,002.00	101%	3,388.00	-62%	2,933.00	-13%	2,933.00	0%
IDAHO	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
JEFFERSON	2,610.89	4,246.32	63%	6,067.00	43%	4,986.00	-18%	4,784.00	-4%	0.00	-100%
JEROME	1,238.40	3,064.10	147%	4,444.00	45%	3,031.00	-32%	3,680.00	21%	3,070.00	-17%
KOOTENAI	65,011.00	148,516.00	128%	136,800.00	-8%	112,244.00	-18%	83,205.00	-26%	76,534.00	-8%
LATAH	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
LEMHI	1,057.34	1,642.00	55%	2,750.00	67%	2,274.00	-17%	1,940.00	-15%	1,864.00	-4%
LEWIS	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
LINCOLN	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
MADISON	827.13	1,587.00	92%	1,842.00	16%	0.00	-100%	0.00	0%	0.00	0%
MINIDOKA	3,502.64	7,618.00	117%	5,912.00	-22%	5,595.00	-5%	4,461.81	-20%	5,860.00	31%
NEZ PERCE	14,973.41	34,495.00	130%	33,539.00	-3%	17,421.00	-48%	10,758.00	-38%	14,612.00	36%
ONEIDA	693.10	1,990.00	187%	1,984.00	0%	1,566.00	-21%	1,199.00	-23%	1,199.00	0%
OWYHEE	17,878.50	29,352.00	64%	25,599.00	-13%	24,234.00	-5%	21,775.00	-10%	19,811.00	-9%
PAYETTE	2,105.33	4,763.00	126%	4,462.00	-6%	3,757.00	-16%	3,242.00	-14%	3,262.00	1%
POWER	7,326.81	13,532.00	85%	14,274.00	5%	11,974.75	-16%	12,689.57	6%	13,382.00	5%
SHOSHONE	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
TETON	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
TWIN FALLS	10,283.06	19,652.00	91%	25,373.00	29%	23,098.00	-9%	18,796.00	-19%	15,957.00	-15%
VALLEY	25,587.26	58,950.00	130%	60,085.00	2%	47,447.00	-21%	41,891.00	-12%	40,467.00	-3%
WASHINGTON	10,645.06	18,084.00	70%	19,455.00	8%	16,703.00	-14%	13,245.00	-21%	13,238.00	0%
TOTAL ALL	\$ 391,289.20	\$ 799,314.42	104%	\$ 791,601.01	-1%	\$ 672,677.02	-15%	\$ 568,323.93	-16%	\$ 552,076.53	-3%

WATERWAYS IMPROVEMENT FUND (WIF) GRANTS EXPENDITURES COMPARISON

IDPR FUND 0247.02

For Fiscal Year Ending September 30, 2017

	FY12	FY13	% OF CHANGE	FY14	% OF CHANGE	FY15	% OF CHANGE	FY16	% OF CHANGE	FY17	% OF CHANGE
ADA	20,274.00	425.00	-98%	27,440.00	6356%	-	-100%	-	0%	-	0%
ADAMS	-	-	0%	-	0%	16,040.00	0%	-	-100%	-	0%
BANNOCK	-	-	0%	-	0%	-	0%	-	0%	-	0%
BEAR LAKE	-	-	0%	-	0%	-	0%	-	0%	58,165.19	0%
BENEWAH	-	-	0%	-	0%	-	0%	-	0%	-	0%
BINGHAM	-	36,357.00	0%	-	-100%	18,274.00	0%	20,615.00	13%	-	-100%
BLAINE	-	-	0%	19,750.00	0%	1,074.96	-95%	17,889.37	1564%	-	-100%
BOISE	-	68,250.00	0%	-	-100%	-	0%	-	0%	-	0%
BONNER	7,500.00	58,005.00	673%	70,854.00	22%	-	-100%	-	0%	14,681.25	0%
BONNEVILLE	86,752.58	28,500.00	-67%	29,640.00	4%	50,000.00	69%	85,000.00	70%	43,797.43	-48%
BOUNDARY	1,230.33	28,477.00	2215%	-	-100%	-	0%	-	0%	29,943.00	0%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	-	0%
CAMAS	-	-	0%	-	0%	-	0%	-	0%	-	0%
CANYON	35,071.50	-	-100%	-	0%	-	0%	-	0%	-	0%
CARIBOU	-	-	0%	-	0%	-	0%	-	0%	-	0%
CASSIA	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLARK	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLEARWATER	124,069.88	-	-100%	-	0%	36,134.73	0%	26,981.28	-25%	3,472.89	-87%
CUSTER	-	-	0%	-	0%	-	0%	-	0%	-	0%
ELMORE	-	-	0%	-	0%	35,750.00	0%	-	-100%	-	0%
FRANKLIN	-	-	0%	-	0%	-	0%	-	0%	-	0%
FREMONT	8,651.00	-	-100%	17,067.00	0%	86,000.00	404%	20,000.00	-77%	-	-100%
GEM	-	40,807.00	0%	-	-100%	-	0%	-	0%	-	0%
GOODING	-	-	0%	-	0%	-	0%	-	0%	-	0%
IDAHO	-	-	0%	-	0%	-	0%	-	0%	-	0%
JEFFERSON	-	-	0%	-	0%	-	0%	-	0%	-	0%
JEROME	6,700.00	-	-100%	-	0%	54,478.00	0%	-	-100%	-	0%
KOOTENAI	-	315,578.30	0%	264,843.00	-16%	46,616.65	-82%	-	-100%	82,512.64	0%
LATAH	-	-	0%	-	0%	-	0%	-	0%	-	0%
LEMHI	-	-	0%	-	0%	47,504.00	0%	-	-100%	-	0%
LEWIS	-	-	0%	-	0%	-	0%	-	0%	-	0%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	-	0%
MADISON	24,600.00	-	-100%	-	0%	-	0%	-	0%	-	0%
MINIDOKA	-	-	0%	-	0%	-	0%	-	0%	-	0%
NEZ PERCE	-	32,769.28	0%	5,330.00	-84%	-	-100%	73,955.22	0%	-	-100%
ONEIDA	-	-	0%	-	0%	-	0%	-	0%	-	0%
OWYHEE	-	-	0%	-	0%	-	0%	-	0%	180,399.00	0%
PAYETTE	-	-	0%	-	0%	115,412.69	0%	-	-100%	-	0%
POWER	-	-	0%	-	0%	-	0%	-	0%	-	0%
SHOSHONE	-	-	0%	-	0%	-	0%	-	0%	-	0%
TETON	-	-	0%	-	0%	-	0%	-	0%	220,000.00	0%
TWIN FALLS	34,212.50	85,398.00	150%	11,739.00	-86%	17,339.70	48%	-	-100%	-	0%
VALLEY	25,914.00	40,000.00	54%	13,456.00	-66%	-	-100%	184,817.31	0%	12,499.00	-93%
WASHINGTON	-	-	0%	-	0%	-	0%	-	0%	-	0%
TOTAL ALL	374,975.79	734,566.58	96%	460,119.00	-37%	524,624.73	14%	429,258.18	-18%	645,470.40	50%

2017 County Requests to Retain Vessel Funds

County	Adjusted Ending Fund Balance ¹	State Vessel Account Revenue	Surplus	Description of Projects and/or Purchases
Ada	203,929.91	165,271.98	38,657.93	Dock repair materials and equipment, moorings and Turner Gulch seasonal ramp refurbishing, Seasonal safety and recreational staff support
Adams	25,010.36	13,760.54	11,249.82	Build a boat storage shed in the Council area.
Bannock	17,986.25	18,871.76	-	No funds to retain.
Bear Lake	31,968.50	24,354.46	7,614.04	To purchase boat equipment and surface radar.
Benewah	35,316.60	36,663.42	-	No funds to retain.
Bingham	51,273.00	47,008.31	4,264.69	Use as a grant match for a new boat and/or replace Marine Deputy equipment.
Blaine	37,267.00	24,140.97	13,126.03	Annual installation and maintenance of existing docks, new dock at Moonstone Landing site, upkeep of newly installed Life Jacket Safety areas.
Boise	102,966.58	44,559.36	58,407.22	Phase 2 of the vessel storage facility and replacement of the patrol boat.
Bonner	389,190.21	339,639.31	49,550.90	Marine patrol boat engine grant match. Marina dock and storm damage repair at Hope boat launch. Barry Lane Ramp improvements/maint. Lakeview Dock and restroom repairs. Ferry Road ramp maintenance. Laclede Parking area improvements. Cleaning contract for Garfield Bay and Hope Boat launch restrooms. Purchase Regulatory buoys
Bonneville	68,994.94	86,488.21	-	No funds to retain.
Boundary	57,881.21	19,191.05	38,690.16	Improvements to Rocky Point Docks area parking, continued improvements for Deep Creek, Install Life Jacket Safety station.
Butte				
Camas	34,720.44	6,956.35	27,764.09	Spray weeds at Twin Lakes Reservoir, contribute towards maintenance and improvements on facilities and docks at west Magic Reservoir, contribute towards maintenance of docks at Twin Lakes Reservoir.
Canyon	67,008.44	93,207.39	-	No funds to retain.
Caribou	43,207.99	14,683.73	28,524.26	Purchase 2 new Jet Ski watercrafts for Marine Patrol.
Cassia	71,037.37	35,388.95	35,648.42	Boat safety grant match, new boat and equipment for Marine Patrol.
Clark				
Clearwater	59,336.39	71,549.12	-	No funds to retain.
Custer	25,845.89	13,856.35	11,989.54	Education, training and promoting of waterways safety, purchase new safety equipment and hire new waterways Law Enforcer.
Elmore	106,789.64	62,658.36	44,131.28	Hammett Boat Ramp improvement project.
Franklin	16,438.48	16,303.82	134.66	Purchase equipment.
Fremont	33,085.37	48,068.73	-	No funds to retain.
Gem	34,965.85	24,350.20	10,615.65	Grant match purchase of Jet Skis and floating dock , training, uniforms, service dive gear and waterways boat and truck repairs.
Gooding	19,920.65	15,356.90	4,563.75	Purchase new tow vehicle in 2019.
Idaho	80,415.21	18,557.89	61,857.32	New boat ramp at Pine Bar.
Jefferson	41,862.56	18,346.95	23,515.61	Purchase a new rescue boat and personal watercraft for Sheriff's Office.
Jerome	16,471.37	13,006.53	3,464.84	Replace and upgrade docks.
Kootenai	252,515.37	607,455.17	-	No funds to retain.
Latah	20,578.48	20,961.59	-	No funds to retain.

(1) The Adjusted Fund Balance accounts for moneys not received from the State Vessel Account and obligated moneys in the County Vessel Fund.

2017 County Requests to Retain Vessel Funds

Lemhi	30,928.99	6,908.95	24,020.04	Replace hull and trailer for older Hews River Runner, replace secondary boat/rec floating dock at Williams lake, construct and place 4 Life Jacket stations throughout the county at Shoup, Salmon, Carmen and Williams Lake. Repair and replace buoys at Williams lake.
Lewis	10,388.75	4,781.35	5,607.40	Purchase equipment for Water Rescue dive trailer.
Lincoln				
Madison	12,809.22	4,085.03	8,724.19	Use as a grant match for new boat and purchase equipment.
Minidoka	12,085.30	19,502.78	-	No funds to retain.
Nez Perce	155,516.71	85,056.31	70,460.40	Southway boat ramp-North parking lot expansion, Steelhead parking and boat ramp extension, Mann's Lake dock improvements, Redbird Beach vault toilet, expand sheriffs boat storage.
Oneida	11,277.80	5,378.38	5,899.42	Boat dock improvements.
Owyhee	102,963.29	41,894.69	61,068.60	Continue work on the Black Sands boat ramp project, new boat purchase, upgrade Marsing boat storage facility.
Payette	32,279.60	29,555.54	2,724.06	To purchase a Mustang Ice Commander Suit and NRS Extreme dry suit.
Power	70,948.25	32,009.67	38,938.58	Install 5 new docks at the West Boat Ramp and vault restroom for Seagull Bay.
Shoshone	16,552.22	19,542.21	-	No funds to retain.
Teton	22,817.67	7,915.70	14,901.97	Install permanent restroom facilities at South Bates Bridge boat access.
Twin Falls	93,136.71	73,667.22	19,469.49	Funds for continued projects, tools, equipment and maintenance on marine boats. Replacement of life-saving equipment for continued Marine training exercises and classes.
Valley	163,763.57	132,193.27	31,570.30	No funds to retain form provided
Washington	106,396.07	38,489.88	67,906.19	Improvements to Midvale boat ramp, Robert Landing and Boat landing road. New waterways truck, boat repair and dive equipment.
TOTAL	\$2,787,848.21	\$2,401,638.38	\$386,209.83	

Sources: County Vessel Fund Reporting & Remittance Form pursuant to Idaho Code 67-7013 (8) & County Boating Program Financial Review
IDPR reports on cash basis whereas some counties report on accrual basis.

**Idaho State Code Title 67, Chapter 70,
7013 – Remittance of Fees**

(1) There is established in the state treasury an account known as the “State Vessel Account,” to which shall be credited:

(a) Moneys or fees collected by assessors and authorized vendors, under the provisions of this section and section 67-7008, Idaho Code; and

(b) All other moneys as may be provided by law.

(2) All fees collected by an assessor or authorized vendor under the provisions of section 67-7008, Idaho Code, shall be forwarded to the state treasurer not later than the fifteenth day of the month following the calendar month in which the fees were collected, and the state treasurer shall then pay the moneys collected into the state vessel account and the park and recreation account, as provided in subsection (3) of this section, unless otherwise provided by law.

(3) Moneys collected shall be deposited eighty-five percent (85%) to the state vessel account, and fifteen percent (15%) to the park and recreation account established in section 67-4225, Idaho Code. The department shall remit the moneys apportioned to county units of government from the state vessel account not later than January 25, April 25, July 25 and October 25 of each year.

(4) All moneys deposited to the park and recreation account are to be appropriated for the purpose of defraying the expenses, debts and costs incurred in carrying out the powers and duties of the department as provided in this chapter, and for defraying administrative expenses of the department, including salaries and wages of employees of the department, expenses for traveling, supplies, equipment and other necessary expenses of the department as they relate to administration of this chapter. All claims against moneys apportioned to the park and recreation account shall be expended by the department and certified to the state controller, who shall, upon approval of the board of examiners, draw his warrant against the park and recreation account for all bills and claims allowed by the board. Should the related administrative costs of the department amount to less than the moneys apportioned to the park and recreation account for such purposes, the difference shall be remitted to the state vessel account and then apportioned to all counties with a boating improvement program so that the amount apportioned to each eligible county will be in the same ratio as the county’s amount of funds received from the state vessel account during the prior fiscal year by a county bears to the total amounts received during that prior fiscal year by all eligible counties.

(5) All moneys deposited to the state vessel account and appropriated to the department, shall be apportioned among the counties of the state based on the designations which the owners make on their application for a certificate of number.

(a) An owner, when purchasing a certificate of number, will be allowed to designate, on the appropriate form, a primary and secondary eligible county where his boating activity occurs. The portion of his fees which are appropriated from the state vessel account shall be apportioned to the designated counties, with seventy percent (70%) of those fees apportioned to the primary designated county and thirty percent (30%) apportioned to the secondary designated county.

(b) Should an owner designate on the appropriate form only one (1) eligible county where his boating activity occurs, the full portion of his fees which are appropriated from the state vessel account shall be apportioned to the designated county.

(c) Should an owner fail to designate on the appropriate form any eligible county where his boating activity occurs, the full portion of his fees which are appropriated from the state vessel account shall be apportioned to all counties with a boating improvement program so that the amount apportioned to each eligible county will be in the same ratio as the county’s amount of funds received from the state vessel account during the prior three (3) month payment period bears to the total amounts received during that prior three (3) month payment period by all eligible counties.

(6) Only those counties in the state with a boating improvement program, as recognized by the department, shall be eligible to receive moneys from the state vessel account. A “boating improvement program” means that one or more recognized boating facilities are being developed and/or maintained within the county’s jurisdiction and/or that the county has or is actively developing a recognized boating law enforcement program.

(7) Moneys apportioned to the eligible counties shall be placed in and credited to an account which shall be known and designated as the county vessel fund, which shall be used and expended by the board of county commissioners for the protection and promotion of safety, waterways improvement, creation and improvement of parking areas for boating purposes, making and improving boat ramps and moorings, marking of waterways, search and rescue, and all things incident to such purposes including the purchase of real and personal property. The board of county commissioners is also authorized to use and expend funds from the county vessel fund outside the county when the board deems it advisable and for the public good.

(8) Within sixty (60) calendar days of the end of each county fiscal year, the county clerk shall calculate the ending fund balance of the county vessel fund for that fiscal year. If the ending fund balance is higher than the amount of revenues deposited in the county vessel fund from the state vessel account during that fiscal year, then the difference shall be remitted to the state vessel account within thirty (30) calendar days of that calculation. Moneys remitted to the state vessel account, in accordance with the provisions of this section, shall be apportioned to all counties with a boating improvement program so that the amount apportioned to each eligible county will be in the same ratio as the county’s amount of funds received from the state vessel account during the prior county fiscal year bears to the total amounts received during that prior county fiscal year by all eligible counties. The provisions of this subsection shall not apply to specific sums of money in county vessel accounts, for which the county commissioners have given written notice, to the department of parks and recreation of an intention to retain those funds for a specific purpose. The notice shall specify the amount of the funds to be held, indicate the purpose for which the funds shall be utilized and provide the date when the funds will be expended. If an amended notice is not submitted by the county commissioners, moneys not expended or contractually committed by the date stated in the original notice of the board of county commissioners shall revert to the state vessel account for distribution as provided in this subsection. All interest earned on moneys invested from a county vessel fund shall return to the county vessel fund.

**IDAPA 26
TITLE 01
CHAPTER 02**

**26.01.02 - RULES GOVERNING REPORTING AND REMITTANCE OF
SURPLUS COUNTY VESSEL ACCOUNT MONEYS**

1. LEGAL AUTHORITY.

These rules are promulgated by the Idaho Park and Recreation Board pursuant to the authority contained in Section 67-5201 et. seq. and 67-7002, Idaho Code; they are intended to further define and make specific the administration of Section 67-7013, Idaho Code. (7-1-93)

2. -- 009. (RESERVED)

10. DEFINITIONS.

For the purpose of these rules and Title 67, Chapter 70, Idaho Code, these terms are defined as follows: (7-1-93)

1. County Vessel Fund. The county dedicated fund established by Section 67-7013(7), Idaho Code, into which boat license moneys received from the state vessel account are deposited. (7-1-93)

2. Department. The Idaho Department of Parks and Recreation. (7-1-93)

3. Adjusted Ending Fund Balance. All unobligated boat license moneys remaining in the county vessel fund at the end of the county fiscal year, the thirtieth day of September of each year. (7-1-93)

4. Specific Purpose Expenditure. An expenditure for planning, acquisition, or construction of a capital project, including equipment purchases. A specific purpose expenditure shall not include regular or ongoing maintenance costs. (7-1-93)

5. State Vessel Account. The state dedicated fund established by Section 67-7013, Idaho Code, into which eighty-five percent (85%) of all boat license fees are deposited. (7-1-93)

6. Obligated Moneys. Moneys in the county vessel fund which have been contractually committed as evidenced by a contract, or other binding agreement for goods or services. (7-1-93)

11. -- 049. (RESERVED)

50. RECEIPTS AND BALANCE CALCULATIONS.

Within sixty (60) days of the end of each county fiscal year, the clerk of each county with a boating improvement program, as recognized by the department, which has received moneys from the state vessel account shall: (7-1-93)

1. Ending Fund Balance. Determine the ending fund balance of the county vessel fund; (7-1-93)

2. Other Funds. Subtract the ending balance of any moneys in the county vessel fund which were not received from the state vessel account; (7-1-93)

3. Obligated License Moneys. Subtract obligated boat license moneys in the county vessel fund; (7-1-93)

4. Interest. Subtract interest earned on boat license moneys and credited to the county vessel fund; (7-1-93)

5. Adjusted Ending Fund Balance. Determine the adjusted ending fund balance; (7-1-93)

6. Boat License Moneys. Calculate the total amount of boat license moneys deposited in the county vessel fund from the state vessel account for the fiscal year. (7-1-93)

51. -- 099. (RESERVED)

100. REPORTING REQUIREMENTS.

1. **Balance Less Than or Equal to Receipts.** If the adjusted ending fund balance is less than the amount received from the state vessel account, the county clerk shall complete department form # ACT 50.7 and return it to the department within thirty (30) calendar days after the adjusted ending fund balance calculation as required in Section 050 of this chapter. (7-1-93)

2. **Balance Greater Than Receipts.** If the adjusted ending fund balance is greater than the amount received from the state vessel account during the fiscal year, the county clerk shall remit the surplus moneys to the department with department form # ACT 50.7, or, submit a notice to retain surplus moneys as specified in Section 150 of this chapter. The remittance or notice to retain surplus moneys must be returned to the department within thirty (30) calendar days after the adjusted ending fund balance calculation as required in Section 050 of this chapter. The moneys remitted to the department will be redistributed as provided by Idaho Code Section 67-7013(8). (7-1-93)

101. -- 149. (RESERVED)

150. NOTICE TO RETAIN SURPLUS MONEYS.

1. **Written Notice.** If there is a specific purpose expenditure (see Subsection 010.04 of this chapter) for which the county commissioners would like to retain surplus moneys in the county vessel fund, written notice must be delivered to the department specifying: (7-1-93)

a. The dollar amount to be retained; (7-1-93)

b. The specific nature of the purpose for which moneys are to be retained; (7-1-93)

c. The date(s) the moneys will be expended. (7-1-93)

2. **Out of County Expenditures.** If the expenditure is to be used outside the county submitting the notice, the recipient of the moneys shall provide a letter of concurrence to the department. (7-1-93)

3. **Compliance.** The department shall evaluate all notices to retain surplus moneys for compliance with Section 67-7013, Idaho Code. (7-1-93)

151. -- 199. (RESERVED)

200. FAILURE TO EXPEND RETAINED SURPLUS MONEYS.

If the retained moneys are not expended or obligated by the date stated in the original notice as referenced in Section 150 of this chapter: (7-1-93)

1. **Return of Funds.** The retained moneys shall be returned to the department for redistribution within thirty (30) calendar days of the date by which the surplus moneys were to be expended; or (7-1-93)

2. **Amended Notice.** An amended notice shall be delivered to the department proposing additional time to complete the specific purpose for which surplus moneys were retained. The amended notice shall include any supporting documents which detail the need for additional time. (7-1-93)

3. **Change of Purpose.** The amended notice may alter the specific purpose for which surplus moneys were retained. (7-1-93)

201. -- 249. (RESERVED)

250. TIME LIMIT FOR RETAINED MONEYS TO BE EXPENDED.

Retained moneys must be expended within three (3) years from the date of the original notice to retain surplus moneys, or be returned to the department for redistribution. (7-1-93)

251. -- 999. (RESERVED)