



# County Boating Program Financial Review

October 1, 2013 through September 30, 2014



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**Idaho Department of Parks & Recreation**

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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 a match-in-kind.

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 that boating registration funds are administered, distributed, and expended pursuant to governing statutes.

The scope of this review covers the county fiscal year from October 1, 2013 through September 30, 2014. 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 Adams, Benewah, Bingham, Boundary, Elmore, Gem, Latah, Minidoka, Twin Falls, and Washington 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

Approximately \$3.86 million was recorded as revenue (see Table 1). There was an overall decrease of \$183,061 (-4.7%) compared to FY2013 (see Table 3). Below is a summary of revenue by fund category.

<b>Category</b>	<b>Fund</b>	<b>Amount</b>
Boat Registration (State Vessel Account)	0250	\$ 2,370,560
Federal BSG	0348	780,437
Waterways Improvement Fund (WIF)	0247	451,781
Other Funds Allowable	-	22,682
Other Funds Not Allowable	-	236,692
<b>Total</b>		<b>\$ 3,862,152</b>

The three counties with the largest boating program total revenue were Kootenai with \$1,070,141, Bonner with \$491,927, and Valley with \$240,221. The revenue collected through the Federal BSG and WIF grants show a corresponding expense in the expenditures section.

### Expenditure Summary

As part of the financial review, expenditures were classified into ten major categories: Personnel, Benefits, Travel, Equipment, Repair & Maintenance, Operations, Contractual, Other, Construction, and Law Enforcement. The largest expenditures were in Operations, Personnel, and Repair & Maintenance.

Approximately \$4.06 million was recorded as expenditures in 2014 (see Table 4). This was a decrease of \$258,451 (-6.0%) compared to 2013. Below is a summary of expenditures by category and fund.

<b>Category</b>	<b>Fund</b>	<b>Amount</b>
Boat Registration (State Vessel Fund)	0250	\$ 2,319,323
Federal BSG	0348	719,602
Waterways Improvement Fund (WIF)	0247	460,109
Other Funds Allowable	-	10,546
Other Funds Not Allowable	-	479,283
<b>Total</b>		<b>\$ 4,060,863</b>

Greater detail of expenditures by category can be found on Tables 5-10, while County Boat Safety Grant expenditure comparisons from FY2010 to FY2014 can be found on Table 11.

The three counties with the largest boating program total expenditures were Kootenai with \$1,025,826, Bonner with \$695,796, and Ada with \$225,377, with the majority of expenditures attributed to the County Vessel Fund (see Table 10).

### Fund Balances

*All Boating Program Fund Balances* - The chart below shows the beginning and ending fund balances for All Boating Program Funds (see Tables 8 and 9).

<b>ALL BOATING PROGRAM FUNDS</b>		
October 1, 2013 through September 30, 2014		
Beginning Fund Balance		\$ 2,493,301
Revenues	\$ 3,862,152	
Expenditures	\$ 4,060,862	
Ending Fund Balance		<u>\$ 2,294,590</u>
<b>Decrease</b>		<b>\$ (198,710)</b>

*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."

However, funding need not be remitted to the state vessel account if there is an intention to retain those funds for a specific purpose. This purpose 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 pursuant to statute to spend the money. Table 18 lists the Counties that have requested retention of their surplus funds.

### **Boating Program Statistics**

Table 13 further details Boating Program statistics, including total registrations, Vessel Account distributions, County Fund balances, and WIF and BSG expenditures. Tables 14-15 graphically illustrate county by county percentages of BSG, WIF and Vessel Account distributions, as well as total registrations.

### **Findings**

Key findings in this review are summarized on page 7.

All FY2013 findings from last year's review have been addressed and resolved.

All counties with FY2014 findings have been contacted. Each county has indicated that accounting adjustments have occurred to correct these findings. The FY2015 audit will review accounting records to ensure that the necessary adjustments were made and accurately posted.

### **Conclusion and Recommendations**

The County Vessel Fund Reporting and Remittance Form continues to be difficult for the counties to complete accurately. IDPR will consider revising the form to a more user friendly format. Additionally, IDPR will consider making this form available online for each county to access, complete and file electronically.

There are no further recommendations.

## SUMMARY OF COUNTY VESSEL FUND FINDINGS – FY2014

COUNTY	AMOUNT	STATUS
Bonner	\$ 985.60	Unidentified adjustment of \$985.60
Caribou	\$ 15,437.39	Transfer from Waterways to reimburse Sheriff Fund for boating expenditures
Cassia	\$ 23,215.50	Transfer BSG revenue (\$15,477.00) and match (\$7,738.50) to Justice Fund from County Boat License Fund. Also, unidentified adjustment of \$46.48.
Fremont	\$ 734.86	Unidentified adjustment of \$734.86
Jerome	\$ 412.94	BSG overpayment needs to be reimbursed to IDPR
Jerome	\$ 619.51	Transfer BSG match from Justice Fund to Waterways
Kootenai	\$ 485.73	Unidentified adjustment of \$485.73
Lemhi	\$ 79.15	County vessel revenue needs to be moved to Waterways from Snowmobile Fund
Madison	\$ 1,924.20	Transfer \$1,842.00 of BSG revenue to Waterways from Parks Fund. Transfer \$82.20 to the Waterways fund due to a duplicate payment.
Owyhee	\$ 8,974.87	Transfer remaining balance of FY2013 BSG to Waterways Fund.
Power	\$ 24.11	Transfer expenditures from Waterways to Justice fund due to accounting error.

**ALL BOATING PROGRAM FUNDS  
REVENUE & EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

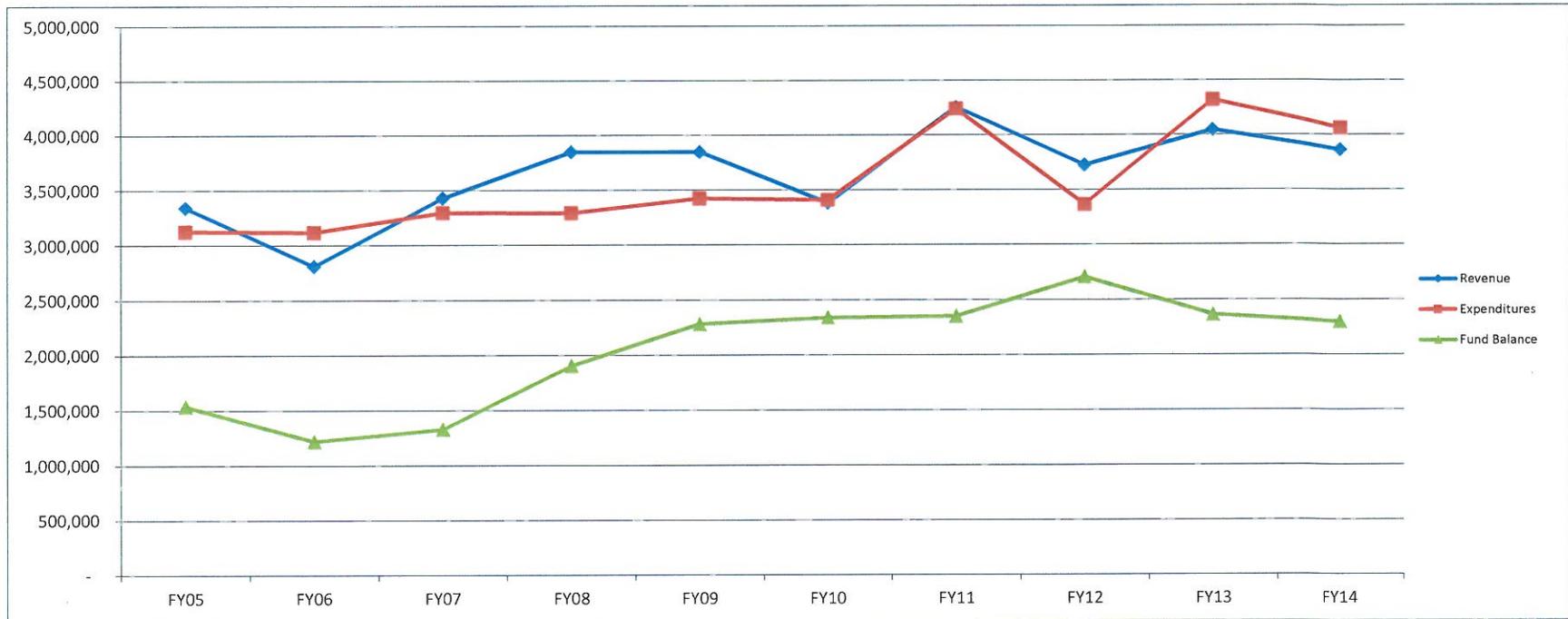
COUNTY	BEGINNING BALANCE 10/1/13	REVENUE					TOTAL REVENUE
		VESSEL FUND (BOAT REGISTRATION)	FEDERAL BOATING SAFETY GRANTS (BSG)	STATE WATERWAYS IMPROVEMENT FUND (WIF)	OTHER ALLOWABLE AS BSG MATCH	OTHER NOT ALLOWABLE AS BSG MATCH	
ADA	209,681.78	157,778.51	29,221.01	27,439.85	2,321.88	0.00	216,761.25
ADAMS	17,432.51	13,126.92	13,919.00	0.00	0.00	78,750.00	105,795.92
BANNOCK	21,621.99	20,690.58	0.00	0.00	(5,908.00)	0.00	14,782.58
BEAR LAKE	50,320.64	21,404.02	24,158.00	0.00	0.00	1.50	45,563.52
BENEWAH	4,293.71	35,272.48	0.00	0.00	0.00	1,855.60	37,128.08
BINGHAM	31,938.56	36,706.23	31,760.00	0.00	4,482.00	1,439.00	74,387.23
BLAINE	44,218.74	22,541.70	4,302.00	19,750.60	132.71	206.09	46,933.10
BOISE	5,684.26	43,474.02	0.00	0.00	0.00	37,239.46	80,713.48
BONNER	437,542.10	317,331.59	118,608.00	70,848.00	0.00	(14,860.56)	491,927.03
BONNEVILLE	92,580.54	116,610.91	39,144.00	29,640.00	298.50	9,994.88	195,688.29
BOUNDARY	46,771.56	15,647.94	0.00	0.00	0.00	0.00	15,647.94
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	36,758.65	6,791.98	0.00	0.00	0.00	0.00	6,791.98
CANYON	48,688.62	106,695.69	43,165.00	0.00	0.00	0.00	149,860.69
CARIBOU	35,490.42	13,138.40	15,853.00	0.00	1,404.00	0.00	30,395.40
CASSIA	(17,921.40)	38,033.84	14,319.00	0.00	0.00	0.00	52,352.84
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	59,800.77	52,092.28	36,662.00	0.00	0.00	12,546.83	101,301.11
CUSTER	21,888.30	13,536.30	8,846.00	0.00	0.00	0.00	22,382.30
ELMORE	81,883.17	62,304.54	34,585.00	0.00	67.61	0.00	96,957.15
FRANKLIN	59,216.52	17,434.82	3,005.00	0.00	3,600.00	410.30	24,450.12
FREMONT	57,419.54	46,789.45	25,191.00	20,483.37	906.52	(5,024.58)	88,345.76
GEM	41,435.07	23,795.36	15,103.00	0.00	639.00	0.00	39,537.36
GOODING	23,317.14	13,218.55	9,002.00	0.00	0.00	2,089.00	24,309.55
IDAHO	37,482.22	16,412.04	0.00	0.00	0.00	0.00	16,412.04
JEFFERSON	54,819.00	14,303.30	0.00	0.00	0.00	0.00	14,303.30
JEROME	20,076.19	10,038.81	4,857.00	0.00	0.00	0.00	14,895.81
KOOTENAI	134,760.48	612,100.82	136,800.00	264,842.69	9,087.00	47,310.54	1,070,141.05
LATAH	53,747.39	24,384.00	0.00	0.00	0.00	5,076.80	29,460.80
LEMHI	21,824.86	7,618.91	4,392.00	0.00	0.00	(14.16)	11,996.75
LEWIS	6,940.07	4,222.85	0.00	0.00	0.00	0.00	4,222.85
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	18,390.47	4,793.64	1,842.00	0.00	0.00	0.00	6,635.64
MINIDOKA	29,030.39	17,913.27	5,912.00	0.00	0.00	0.00	23,825.27
NEZ PERCE	148,093.41	92,913.65	33,539.00	5,330.25	0.00	15,041.40	146,824.30
ONEIDA	9,830.23	6,008.08	3,974.00	0.00	3,060.00	0.00	13,042.08
OWYHEE	81,764.84	40,274.33	0.00	0.00	0.00	0.00	40,274.33
PAYETTE	22,671.33	23,700.17	4,462.00	0.00	0.00	33.21	28,195.38
POWER	49,887.43	34,124.18	14,274.47	0.00	2,506.95	4,404.00	55,309.60
SHOSHONE	10,196.26	18,293.42	0.00	0.00	0.00	0.00	18,293.42
TETON	15,372.74	5,369.09	0.00	0.00	0.00	0.00	5,369.09
TWIN FALLS	156,500.58	69,794.79	25,373.00	0.00	0.00	8,000.00	103,167.79
VALLEY	145,887.95	134,497.52	60,085.00	13,445.92	0.00	32,192.72	240,221.16
WASHINGTON	65,962.62	39,381.20	18,084.00	0.00	83.42	0.00	57,548.62
<b>TOTAL ALL</b>	<b>\$ 2,493,301.65</b>	<b>\$ 2,370,560.18</b>	<b>\$ 780,437.48</b>	<b>\$ 451,780.68</b>	<b>\$ 22,681.59</b>	<b>\$ 236,692.03</b>	<b>\$ 3,862,151.96</b>

**ALL BOATING PROGRAM FUNDS  
REVENUE & EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

COUNTY	EXPENDITURES						ENDING BALANCE 9-30-14
	VESSEL FUND (BOAT REGISTRATION)	FEDERAL BOATING SAFETY GRANTS (BSG)	STATE WATERWAYS IMPROVEMENT FUND (WIF)	OTHER ALLOWABLE AS BSG MATCH	OTHER NOT ALLOWABLE AS BSG MATCH	TOTAL EXPENDITURES	
ADA	168,716.38	29,221.01	27,439.85	0.00	0.00	225,377.24	201,065.79
ADAMS	34,070.42	4,779.00	0.00	0.00	78,500.00	117,349.42	5,879.01
BANNOCK	15,717.41	0.00	0.00	0.00	0.00	15,717.41	20,687.16
BEAR LAKE	12,082.27	24,158.00	0.00	0.00	0.00	36,240.27	59,643.89
BENEWAH	25,097.95	10,264.00	0.00	0.00	0.00	35,361.95	6,059.84
BINGHAM	27,219.16	15,745.00	0.00	3,337.50	0.00	46,301.66	60,024.13
BLAINE	12,710.54	3,040.09	19,750.60	0.00	6,343.40	41,844.63	49,307.21
BOISE	31,025.78	0.00	0.00	0.00	13,706.00	44,731.78	41,665.96
BONNER	353,726.46	118,608.00	70,854.04	0.00	152,607.96	695,796.46	233,672.67
BONNEVILLE	138,296.48	39,144.00	29,640.00	0.00	9,360.00	216,440.48	71,828.35
BOUNDARY	2,540.95	0.00	0.00	0.00	0.00	2,540.95	59,878.55
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	16,800.00	0.00	0.00	0.00	0.00	16,800.00	26,750.63
CANYON	71,816.40	43,165.00	0.00	0.00	0.00	114,981.40	83,567.91
CARIBOU	23,640.17	15,853.00	0.00	1,404.00	0.00	40,897.17	24,988.65
CASSIA	31,469.44	15,477.00	0.00	0.00	3,000.00	49,946.44	(15,515.00)
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	50,551.30	36,662.00	0.00	0.00	12,546.83	99,760.13	61,341.75
CUSTER	14,401.54	6,013.00	0.00	0.00	0.00	20,414.54	23,856.06
ELMORE	63,094.18	34,585.00	0.00	0.00	0.00	97,679.18	81,161.14
FRANKLIN	39,351.58	3,005.00	0.00	0.00	0.00	42,356.58	41,310.06
FREMONT	55,128.00	25,191.00	17,067.00	0.00	951.28	98,337.28	47,428.02
GEM	27,544.60	15,103.00	0.00	0.00	0.00	42,647.60	38,324.83
GOODING	7,972.72	9,002.00	0.00	0.00	0.00	16,974.72	30,651.97
IDAHO	9,419.78	0.00	0.00	0.00	0.00	9,419.78	44,474.48
JEFFERSON	47,650.14	6,067.00	0.00	0.00	0.00	53,717.14	15,405.16
JEROME	13,633.08	4,444.06	0.00	0.00	0.00	18,077.14	16,894.86
KOOTENAI	517,274.43	136,800.00	264,842.69	0.00	106,908.87	1,025,825.99	179,075.54
LATAH	58,340.55	0.00	0.00	0.00	0.00	58,340.55	24,867.64
LEMHI	1,956.38	2,750.00	0.00	0.00	0.00	4,706.38	29,115.23
LEWIS	600.00	0.00	0.00	0.00	0.00	600.00	10,562.92
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	5,743.64	1,842.00	0.00	0.00	0.00	7,585.64	17,440.47
MINIDOKA	21,550.46	5,912.00	0.00	0.00	5,900.40	33,362.86	19,492.80
NEZ PERCE	77,876.71	33,539.00	5,330.25	0.00	8,558.36	125,304.32	169,613.39
ONEIDA	2,933.25	1,984.00	0.00	3,060.00	0.00	7,977.25	14,895.06
OWYHEE	12,849.56	25,599.00	0.00	0.00	0.00	38,448.56	83,590.61
PAYETTE	21,409.74	4,462.00	0.00	0.00	0.00	25,871.74	24,994.97
POWER	31,531.97	14,274.47	0.00	2,744.50	0.00	48,550.95	56,646.08
SHOSHONE	20,913.16	0.00	0.00	0.00	0.00	20,913.16	7,576.52
TETON	11,319.20	0.00	0.00	0.00	0.00	11,319.20	9,422.63
TWIN FALLS	108,965.10	25,373.00	11,738.94	0.00	13,781.11	159,858.15	99,810.22
VALLEY	82,403.26	60,085.00	13,445.92	0.00	67,118.63	223,052.81	163,056.30
WASHINGTON	49,978.89	19,455.00	0.00	0.00	0.00	69,433.89	54,077.35
<b>TOTAL ALL</b>	<b>\$ 2,319,323.04</b>	<b>\$ 791,601.63</b>	<b>\$ 460,109.29</b>	<b>\$ 10,546.00</b>	<b>\$ 479,282.84</b>	<b>\$ 4,060,862.80</b>	<b>\$ 2,294,590.81</b>

**10 YEAR HISTORICAL GRAPH**  
**OVERALL BOATING PROGRAM REVENUE, EXPENDITURE AND FUND BALANCE COMPARISON**

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
<b>Revenue</b>	3,340,684	2,808,436	3,428,444	3,847,314	3,847,002	3,381,207	4,255,411	3,724,395	4,045,213	3,862,152
<b>Expenditures</b>	3,124,553	3,115,805	3,294,130	3,289,864	3,422,171	3,407,363	4,238,613	3,363,421	4,319,344	4,060,863
<b>Fund Balance</b>	1,534,283	1,216,849	1,326,983	1,902,085	2,280,842	2,336,023	2,348,174	2,704,789	2,361,501	2,294,591



**BOAT REGISTRATION REVENUE COMPARISON**  
**IDPR FUND 0250.01**  
**For Fiscal Year Ending September 30, 2014**

COUNTY	FY10	FY11	% OF CHANGE <sup>1</sup>	FY12	% OF CHANGE <sup>1</sup>	FY13	% OF CHANGE <sup>1</sup>	FY14	% OF CHANGE <sup>1</sup>
ADA	135,635.47	201,713.59	48.7%	196,400.29	-2.6%	156,947.86	-20.1%	157,778.51	0.5%
ADAMS	28,877.69	16,758.49	-42.0%	17,482.32	4.3%	13,224.83	-24.4%	13,126.92	-0.7%
BANNOCK	5,454.94	7,667.38	40.6%	20,179.27	163.2%	22,020.21	9.1%	20,690.58	-6.0%
BEAR LAKE	13,593.41	36,617.93	169.4%	24,684.11	-32.6%	20,324.88	-17.7%	21,404.02	5.3%
BENEWAH	25,849.13	40,649.16	57.3%	41,727.58	2.7%	30,619.92	-26.6%	35,272.48	15.2%
BINGHAM	29,984.74	46,543.96	55.2%	45,834.97	-1.5%	36,260.55	-20.9%	36,706.23	1.2%
BLAINE	25,268.84	30,920.53	22.4%	29,396.96	-4.9%	21,961.22	-25.3%	22,541.70	2.6%
BOISE	40,097.25	42,410.41	5.8%	49,098.18	15.8%	40,457.06	-17.6%	43,474.02	7.5%
BONNER	199,270.99	348,892.38	75.1%	361,143.26	3.5%	254,997.88	-29.4%	317,331.59	24.4%
BONNEVILLE	78,898.89	141,288.39	79.1%	137,973.97	-2.3%	98,657.16	-28.5%	116,610.91	18.2%
BOUNDARY	14,927.02	21,390.58	43.3%	19,582.41	-8.5%	16,444.02	-16.0%	15,647.94	-4.8%
BUTTE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS <sup>2</sup>	(133.24)	7,967.58	-6079.9%	8,718.77	8.5%	6,634.61	-23.9%	6,791.98	2.4%
CANYON	87,740.60	119,055.13	35.7%	122,072.16	2.5%	96,389.15	-21.0%	106,695.69	10.7%
CARIBOU	9,914.24	15,752.47	58.9%	16,459.67	4.5%	13,676.53	-16.9%	13,138.40	-3.9%
CASSIA	25,828.21	46,651.06	80.6%	46,504.69	-0.3%	31,916.97	-31.4%	38,033.84	19.2%
CLARK	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER	47,697.96	60,443.38	26.7%	62,665.78	3.7%	50,453.21	-19.5%	52,092.28	3.2%
CUSTER	11,147.84	15,399.14	38.1%	17,089.76	11.0%	12,695.96	-25.7%	13,536.30	6.6%
ELMORE	56,990.13	76,163.46	33.6%	74,595.35	-2.1%	65,193.14	-12.6%	62,304.54	-4.4%
FRANKLIN	12,571.21	22,285.89	77.3%	20,643.81	-7.4%	13,195.16	-36.1%	17,434.82	32.1%
FREMONT	38,973.50	59,328.45	52.2%	59,214.56	-0.2%	42,043.19	-29.0%	46,789.45	11.3%
GEM	20,675.52	30,115.66	45.7%	28,863.34	-4.2%	24,058.15	-16.6%	23,795.36	-1.1%
GOODING	10,577.37	15,867.18	50.0%	16,033.55	1.0%	12,469.43	-22.2%	13,218.55	6.0%
IDAHO	16,896.84	19,585.20	15.9%	21,977.54	12.2%	17,833.80	-18.9%	16,412.04	-8.0%
JEFFERSON	11,257.13	16,104.64	43.1%	16,270.95	1.0%	14,626.94	-10.1%	14,303.30	-2.2%
JEROME	7,840.48	13,137.19	67.6%	12,898.14	-1.8%	9,965.55	-22.7%	10,038.81	0.7%
KOOTENAI	510,899.97	567,580.17	11.1%	636,617.92	12.2%	505,047.51	-20.7%	612,100.82	21.2%
LATAH	25,538.66	25,027.57	-2.0%	29,226.74	16.8%	23,720.66	-18.8%	24,384.00	2.8%
LEMHI	6,136.53	9,061.30	47.7%	9,146.39	0.9%	7,166.38	-21.6%	7,618.91	6.3%
LEWIS	3,560.82	5,000.42	40.4%	4,797.26	-4.1%	4,135.39	-13.8%	4,222.85	2.1%
LINCOLN	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON	3,904.45	7,415.54	89.9%	6,925.65	-6.6%	5,051.31	-27.1%	4,793.64	-5.1%
MINIDOKA	11,042.85	19,904.98	80.3%	20,144.67	1.2%	16,114.78	-20.0%	17,913.27	11.2%
NEZ PERCE	65,589.75	96,041.26	46.4%	101,769.93	6.0%	75,761.58	-25.6%	92,913.65	22.6%
ONEIDA	5,856.82	9,453.91	61.4%	6,986.00	-26.1%	5,924.81	-15.2%	6,008.08	1.4%
OWYHEE	29,380.11	43,751.86	48.9%	46,420.26	6.1%	38,846.85	-16.3%	40,274.33	3.7%
PAYETTE	20,753.46	28,513.40	37.4%	30,342.50	6.4%	23,682.81	-21.9%	23,700.17	0.1%
POWER	24,267.67	51,225.35	111.1%	46,088.67	-10.0%	35,032.25	-24.0%	34,124.18	-2.6%
SHOSHONE	11,964.70	18,487.92	54.5%	20,507.08	10.9%	15,837.28	-22.8%	18,293.42	15.5%
TETON	4,376.87	8,185.41	87.0%	7,099.67	-13.3%	5,998.46	-15.5%	5,369.09	-10.5%
TWIN FALLS	53,420.40	85,166.13	59.4%	85,020.66	-0.2%	68,180.13	-19.8%	69,794.79	2.4%
VALLEY	87,202.85	149,752.29	71.7%	144,086.02	-3.8%	125,202.62	-13.1%	134,497.52	7.4%
WASHINGTON	29,186.39	52,332.80	79.3%	52,381.63	0.1%	41,270.17	-21.2%	39,381.20	-4.6%
<b>TOTAL ALL<sup>3</sup></b>	<b>\$ 1,848,918.46</b>	<b>\$ 2,629,609.54</b>	<b>42.2%</b>	<b>\$ 2,715,072.44</b>	<b>3.3%</b>	<b>\$ 2,120,040.37</b>	<b>-21.9%</b>	<b>\$ 2,370,560.18</b>	<b>11.8%</b>

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

(2) FY11 Camas county percentage of change is compared to FY09.

(3) 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, 2014**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
<b>VESSEL ACCOUNT (BOAT REGISTRATIONS)</b>							
PERSONNEL	603,484.51	38,780.29	17,000.00	0.00	659,264.80	163,539.37	822,804.17
BENEFITS	160,188.86	18,151.94	0.00	0.00	178,340.80	59,754.74	238,095.54
TRAVEL	22,203.97	3,228.78	0.00	0.00	25,432.75	2,007.63	27,440.38
EQUIPMENT	372,035.06	0.00	2,763.02	9,962.11	384,760.19	84,170.83	468,931.02
SUPPLIES	309,413.42	292.63	0.00	2,829.81	312,535.86	110,560.33	423,096.19
CONTRACTUAL	11,441.41	0.00	0.00	0.00	11,441.41	25,361.91	36,803.32
OTHER	4,791.02	40.00	0.00	0.00	4,831.02	10,940.95	15,771.97
CONSTRUCTION	52,848.89	0.00	0.00	0.00	52,848.89	233,531.55	286,380.44
<b>TOTAL BOAT REGISTRATION</b>	<b>\$ 1,536,407.15</b>	<b>\$ 60,493.64</b>	<b>\$ 19,763.02</b>	<b>\$ 12,791.92</b>	<b>\$ 1,629,455.73</b>	<b>\$ 689,867.31</b>	<b>\$ 2,319,323.04</b>

<b>FEDERAL BOATING SAFETY GRANTS (BSG)</b>							
PERSONNEL	445,957.99	44,484.46	0.00	0.00	490,442.45	0.00	490,442.45
BENEFITS	56,660.45	6,215.01	0.00	0.00	62,875.46	0.00	62,875.46
TRAVEL	314.45	228.20	0.00	0.00	542.65	0.00	542.65
EQUIPMENT	159,048.07	0.00	1,441.28	1,096.65	161,586.00	0.00	161,586.00
SUPPLIES	67,052.34	0.00	3,035.72	0.00	70,088.06	0.00	70,088.06
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	0.00	0.00
CONSTRUCTION	6,067.00	0.00	0.00	0.00	6,067.00	0.00	6,067.00
<b>TOTAL BOAT SAFETY GRANT</b>	<b>\$ 735,100.30</b>	<b>\$ 50,927.68</b>	<b>\$ 4,477.00</b>	<b>\$ 1,096.65</b>	<b>\$ 791,601.63</b>	<b>\$ -</b>	<b>\$ 791,601.63</b>

<b>WATERWAYS IMPROVEMENT FUND (WIF) GRANTS</b>							
PERSONNEL	0.00	0.00	17,067.00	0.00	17,067.00	0.00	17,067.00
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	34,299.96	0.00	0.00	0.00	34,299.96	17,770.00	52,069.96
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	390,972.33	390,972.33
<b>TOTAL WIF GRANTS</b>	<b>\$ 34,299.96</b>	<b>\$ -</b>	<b>\$ 17,067.00</b>	<b>\$ -</b>	<b>\$ 51,366.96</b>	<b>\$ 408,742.33</b>	<b>\$ 460,109.29</b>

<b>OTHER FUNDS ALLOWABLE AS BSG MATCH</b>							
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	1,404.00	0.00	0.00	0.00	1,404.00	985.36	2,389.36
SUPPLIES	0.00	0.00	0.00	0.00	0.00	211.78	211.78
CONTRACTUAL	2,744.50	0.00	0.00	0.00	2,744.50	5,200.36	7,944.86
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
<b>TOTAL ALLOW AS BSG MATCH</b>	<b>\$ 4,148.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,148.50</b>	<b>\$ 6,397.50</b>	<b>\$ 10,546.00</b>

<b>OTHER FUNDS NOT ALLOWABLE AS BSG MATCH</b>							
PERSONNEL	59,650.83	196.30	0.00	0.00	59,847.13	0.00	59,847.13
BENEFITS	711.23	0.00	0.00	0.00	711.23	0.00	711.23
TRAVEL	2,267.69	279.14	0.00	0.00	2,546.83	0.00	2,546.83
EQUIPMENT	54,444.83	0.00	0.00	0.00	54,444.83	33,443.28	87,888.11
SUPPLIES	2,500.00	0.00	13,706.00	(263.40)	15,942.60	20,752.39	36,694.99
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	0.00	0.00
CONSTRUCTION	5,852.84	0.00	0.00	0.00	5,852.84	285,741.71	291,594.55
<b>TOTAL NOT ALLOW AS BSG MATCH</b>	<b>\$ 125,427.42</b>	<b>\$ 475.44</b>	<b>\$ 13,706.00</b>	<b>\$ (263.40)</b>	<b>\$ 139,345.46</b>	<b>\$ 339,937.38</b>	<b>\$ 479,282.84</b>

<b>SUMMARY BY FUNDING SOURCE</b>							
VESSEL ACCT	1,536,407.15	60,493.64	19,763.02	12,791.92	1,629,455.73	689,867.31	2,319,323.04
BOAT SAFETY	735,100.30	50,927.68	4,477.00	1,096.65	791,601.63	0.00	791,601.63
WATERWAYS	34,299.96	0.00	17,067.00	0.00	51,366.96	408,742.33	460,109.29
OTHER ALLOWABLE	4,148.50	0.00	0.00	0.00	4,148.50	6,397.50	10,546.00
OTHER NOT ALLOWABLE	125,427.42	475.44	13,706.00	(263.40)	139,345.46	339,937.38	479,282.84
<b>TOTAL</b>	<b>\$ 2,435,383.33</b>	<b>\$ 111,896.76</b>	<b>\$ 55,013.02</b>	<b>\$ 13,625.17</b>	<b>\$ 2,615,918.28</b>	<b>\$ 1,444,944.52</b>	<b>\$ 4,060,862.80</b>

**VESSEL FUND (BOAT REGISTRATION)  
EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	134,413.59	2,093.94	0.00	0.00	136,507.53	32,208.85	168,716.38
ADAMS	33,076.40	994.02	0.00	0.00	34,070.42	0.00	34,070.42
BANNOCK	0.00	0.00	0.00	0.00	0.00	15,717.41	15,717.41
BEAR LAKE	11,691.84	390.43	0.00	0.00	12,082.27	0.00	12,082.27
BENEWAH	24,973.61	124.34	0.00	0.00	25,097.95	0.00	25,097.95
BINGHAM	22,673.32	3,522.84	0.00	1,023.00	27,219.16	0.00	27,219.16
BLAINE	1,240.80	289.40	0.00	0.00	1,530.20	11,180.34	12,710.54
BOISE	30,726.98	298.80	0.00	0.00	31,025.78	0.00	31,025.78
BONNER	280,828.58	2,863.35	0.00	7,714.79	291,406.72	62,319.74	353,726.46
BONNEVILLE	86,882.66	15,283.78	0.00	0.00	102,166.44	36,130.04	138,296.48
BOUNDARY	2,540.95	0.00	0.00	0.00	2,540.95	0.00	2,540.95
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	16,800.00	16,800.00
CANYON	70,899.74	916.66	0.00	0.00	71,816.40	0.00	71,816.40
CARIBOU	22,564.68	1,075.49	0.00	0.00	23,640.17	0.00	23,640.17
CASSIA	11,697.66	1,494.67	0.00	676.00	13,868.33	17,601.11	31,469.44
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	47,603.25	2,948.05	0.00	0.00	50,551.30	0.00	50,551.30
CUSTER	14,140.98	260.56	0.00	0.00	14,401.54	0.00	14,401.54
ELMORE	59,621.42	3,472.76	0.00	0.00	63,094.18	0.00	63,094.18
FRANKLIN	38,455.30	896.28	0.00	0.00	39,351.58	0.00	39,351.58
FREMONT	18,806.59	1,001.59	17,000.00	0.00	36,808.18	18,319.82	55,128.00
GEM	25,247.95	2,296.65	0.00	0.00	27,544.60	0.00	27,544.60
GOODING	5,136.69	73.01	2,763.02	0.00	7,972.72	0.00	7,972.72
IDAHO	11.58	0.00	0.00	0.00	11.58	9,408.20	9,419.78
JEFFERSON	45,013.02	2,637.12	0.00	0.00	47,650.14	0.00	47,650.14
JEROME	2,204.68	17.36	0.00	0.00	2,222.04	11,411.04	13,633.08
KOOTENAI	194,775.85	3,772.13	0.00	0.00	198,547.98	318,726.45	517,274.43
LATAH	10,000.00	0.00	0.00	0.00	10,000.00	48,340.55	58,340.55
LEMHI	1,857.28	99.11	0.00	0.00	1,956.38	0.00	1,956.38
LEWIS	0.00	0.00	0.00	0.00	0.00	600.00	600.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	4,883.66	859.98	0.00	0.00	5,743.64	0.00	5,743.64
MINIDOKA	21,151.79	398.67	0.00	0.00	21,550.46	0.00	21,550.46
NEZ PERCE	71,907.78	1,754.93	0.00	0.00	73,662.71	4,214.00	77,876.71
ONEIDA	2,305.50	90.61	0.00	0.00	2,396.11	537.14	2,933.25
OWYHEE	12,171.48	129.76	0.00	548.32	12,849.56	0.00	12,849.56
PAYETTE	14,059.50	7,350.24	0.00	0.00	21,409.74	0.00	21,409.74
POWER	27,551.00	980.98	0.00	0.00	28,531.97	3,000.00	31,531.97
SHOSHONE	2,760.40	0.00	0.00	0.00	2,760.40	18,152.76	20,913.16
TETON	0.00	0.00	0.00	0.00	0.00	11,319.20	11,319.20
TWIN FALLS	54,924.51	500.20	0.00	0.00	55,424.71	53,540.39	108,965.10
VALLEY	78,238.92	994.26	0.00	2,829.81	82,062.99	340.27	82,403.26
WASHINGTON	49,367.20	611.69	0.00	0.00	49,978.89	0.00	49,978.89
<b>TOTAL</b>	<b>\$ 1,536,407.15</b>	<b>\$ 60,493.64</b>	<b>\$ 19,763.02</b>	<b>\$ 12,791.92</b>	<b>\$ 1,629,455.73</b>	<b>\$ 689,867.31</b>	<b>\$ 2,319,323.04</b>

**FEDERAL BOATING SAFETY GRANT (BSG)  
EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	29,221.01	0.00	0.00	0.00	29,221.01	0.00	29,221.01
ADAMS	4,779.00	0.00	0.00	0.00	4,779.00	0.00	4,779.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	23,377.14	780.86	0.00	0.00	24,158.00	0.00	24,158.00
BENEWAH	10,015.31	248.69	0.00	0.00	10,264.00	0.00	10,264.00
BINGHAM	10,916.66	4,828.34	0.00	0.00	15,745.00	0.00	15,745.00
BLAINE	2,461.29	578.80	0.00	0.00	3,040.09	0.00	3,040.09
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	118,608.00	0.00	0.00	0.00	118,608.00	0.00	118,608.00
BONNEVILLE	28,641.95	10,502.05	0.00	0.00	39,144.00	0.00	39,144.00
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	42,534.41	630.59	0.00	0.00	43,165.00	0.00	43,165.00
CARIBOU	13,702.02	2,150.98	0.00	0.00	15,853.00	0.00	15,853.00
CASSIA	12,487.67	2,989.33	0.00	0.00	15,477.00	0.00	15,477.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	32,643.79	4,018.21	0.00	0.00	36,662.00	0.00	36,662.00
CUSTER	5,862.68	150.33	0.00	0.00	6,013.00	0.00	6,013.00
ELMORE	27,709.32	6,875.68	0.00	0.00	34,585.00	0.00	34,585.00
FRANKLIN	2,730.15	274.85	0.00	0.00	3,005.00	0.00	3,005.00
FREMONT	23,187.81	2,003.19	0.00	0.00	25,191.00	0.00	25,191.00
GEM	11,738.08	3,364.92	0.00	0.00	15,103.00	0.00	15,103.00
GOODING	4,407.78	117.22	4,477.00	0.00	9,002.00	0.00	9,002.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	6,067.00	0.00	0.00	0.00	6,067.00	0.00	6,067.00
JEROME	4,409.34	34.72	0.00	0.00	4,444.06	0.00	4,444.06
KOOTENAI	133,289.94	3,510.06	0.00	0.00	136,800.00	0.00	136,800.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	2,553.61	196.39	0.00	0.00	2,750.00	0.00	2,750.00
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	1,274.17	567.83	0.00	0.00	1,842.00	0.00	1,842.00
MINIDOKA	5,865.83	46.17	0.00	0.00	5,912.00	0.00	5,912.00
NEZ PERCE	32,452.26	1,086.74	0.00	0.00	33,539.00	0.00	33,539.00
ONEIDA	1,802.75	181.25	0.00	0.00	1,984.00	0.00	1,984.00
OWYHEE	24,245.95	256.40	0.00	1,096.65	25,599.00	0.00	25,599.00
PAYETTE	2,619.00	1,843.00	0.00	0.00	4,462.00	0.00	4,462.00
POWER	13,234.00	1,040.47	0.00	0.00	14,274.47	0.00	14,274.47
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	24,372.61	1,000.39	0.00	0.00	25,373.00	0.00	25,373.00
VALLEY	58,907.22	1,177.78	0.00	0.00	60,085.00	0.00	60,085.00
WASHINGTON	18,982.58	472.42	0.00	0.00	19,455.00	0.00	19,455.00
<b>TOTAL</b>	<b>\$ 735,100.30</b>	<b>\$ 50,927.68</b>	<b>\$ 4,477.00</b>	<b>\$ 1,096.65</b>	<b>\$ 791,601.63</b>	<b>\$ -</b>	<b>\$ 791,601.63</b>

**STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANT  
EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	27,439.85	27,439.85
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	19,750.60	19,750.60
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	20,854.04	0.00	0.00	0.00	20,854.04	50,000.00	70,854.04
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	29,640.00	29,640.00
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	0.00	0.00	17,067.00	0.00	17,067.00	0.00	17,067.00
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	0.00	0.00	0.00	0.00	0.00	264,842.69	264,842.69
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	5,330.25	5,330.25
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	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	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	11,738.94	11,738.94
VALLEY	13,445.92	0.00	0.00	0.00	13,445.92	0.00	13,445.92
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$ 34,299.96</b>	<b>\$ -</b>	<b>\$ 17,067.00</b>	<b>\$ -</b>	<b>\$ 51,366.96</b>	<b>\$ 408,742.33</b>	<b>\$ 460,109.29</b>

**OTHER FUNDS ALLOWABLE AS BSG MATCH  
EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	3,337.50	3,337.50
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	0.00	0.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	1,404.00	0.00	0.00	0.00	1,404.00	0.00	1,404.00
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	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	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	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	3,060.00	3,060.00
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	2,744.50	0.00	0.00	0.00	2,744.50	0.00	2,744.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$ 4,148.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,148.50</b>	<b>\$ 6,397.50</b>	<b>\$ 10,546.00</b>

**OTHER FUNDS NOT ALLOWABLE AS BSG MATCH  
EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADAMS	78,500.00	0.00	0.00	0.00	78,500.00	0.00	78,500.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	6,343.40	6,343.40
BOISE	0.00	0.00	0.00	0.00	13,706.00	0.00	13,706.00
BONNER	6,951.36	0.00	0.00	(263.40)	6,687.96	145,920.00	152,607.96
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	9,360.00	9,360.00
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	3,000.00	3,000.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	12,267.69	279.14	0.00	0.00	12,546.83	0.00	12,546.83
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	951.28	951.28
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	0.00	0.00	0.00	0.00	0.00	106,908.87	106,908.87
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	5,900.40	0.00	0.00	0.00	5,900.40	0.00	5,900.40
NEZ PERCE	8,362.06	196.30	0.00	0.00	8,558.36	0.00	8,558.36
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	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	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	13,781.11	13,781.11
VALLEY	13,445.91	0.00	0.00	0.00	13,445.91	53,672.72	67,118.63
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$ 125,427.42</b>	<b>\$ 475.44</b>	<b>\$ -</b>	<b>\$ (263.40)</b>	<b>\$ 139,345.46</b>	<b>\$ 339,937.38</b>	<b>\$ 479,282.84</b>

**ALL BOATING PROGRAM FUNDS  
EXPENDITURES BY COUNTY  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	163,634.60	2,093.94	0.00	0.00	165,728.54	59,648.70	225,377.24
ADAMS	116,355.40	994.02	0.00	0.00	117,349.42	0.00	117,349.42
BANNOCK	0.00	0.00	0.00	0.00	0.00	15,717.41	15,717.41
BEAR LAKE	35,068.98	1,171.29	0.00	0.00	36,240.27	0.00	36,240.27
BENEWAH	34,988.92	373.03	0.00	0.00	35,361.95	0.00	35,361.95
BINGHAM	33,589.98	8,351.18	0.00	1,023.00	42,964.16	3,337.50	46,301.66
BLAINE	3,702.08	868.21	0.00	0.00	4,570.29	37,274.34	41,844.63
BOISE	30,726.98	298.80	0.00	0.00	44,731.78	0.00	44,731.78
BONNER	427,241.98	2,863.35	0.00	7,451.39	437,556.72	258,239.74	695,796.46
BONNEVILLE	115,524.61	25,785.83	0.00	0.00	141,310.44	75,130.04	216,440.48
BOUNDARY	2,540.95	0.00	0.00	0.00	2,540.95	0.00	2,540.95
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	16,800.00	16,800.00
CANYON	113,434.16	1,547.24	0.00	0.00	114,981.40	0.00	114,981.40
CARIBOU	37,670.71	3,226.46	0.00	0.00	40,897.17	0.00	40,897.17
CASSIA	24,185.33	4,484.00	0.00	676.00	29,345.33	20,601.11	49,946.44
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	92,514.74	7,245.39	0.00	0.00	99,760.13	0.00	99,760.13
CUSTER	20,003.65	410.89	0.00	0.00	20,414.54	0.00	20,414.54
ELMORE	87,330.73	10,348.45	0.00	0.00	97,679.18	0.00	97,679.18
FRANKLIN	41,185.45	1,171.13	0.00	0.00	42,356.58	0.00	42,356.58
FREMONT	41,994.40	3,004.78	34,067.00	0.00	79,066.18	19,271.10	98,337.28
GEM	36,986.03	5,661.57	0.00	0.00	42,647.60	0.00	42,647.60
GOODING	9,544.46	190.24	7,240.02	0.00	16,974.72	0.00	16,974.72
IDAHO	11.58	0.00	0.00	0.00	11.58	9,408.20	9,419.78
JEFFERSON	51,080.02	2,637.12	0.00	0.00	53,717.14	0.00	53,717.14
JEROME	6,614.01	52.09	0.00	0.00	6,666.10	11,411.04	18,077.14
KOOTENAI	328,065.78	7,282.20	0.00	0.00	335,347.98	690,478.01	1,025,825.99
LATAH	10,000.00	0.00	0.00	0.00	10,000.00	48,340.55	58,340.55
LEMHI	4,410.89	295.49	0.00	0.00	4,706.38	0.00	4,706.38
LEWIS	0.00	0.00	0.00	0.00	0.00	600.00	600.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	6,157.83	1,427.81	0.00	0.00	7,585.64	0.00	7,585.64
MINIDOKA	32,918.01	444.85	0.00	0.00	33,362.86	0.00	33,362.86
NEZ PERCE	112,722.10	3,037.97	0.00	0.00	115,760.07	9,544.25	125,304.32
ONEIDA	4,108.25	271.86	0.00	0.00	4,380.11	3,597.14	7,977.25
OWYHEE	36,417.43	386.16	0.00	1,644.97	38,448.56	0.00	38,448.56
PAYETTE	16,678.50	9,193.24	0.00	0.00	25,871.74	0.00	25,871.74
POWER	43,529.50	2,021.45	0.00	0.00	45,550.95	3,000.00	48,550.95
SHOSHONE	2,760.40	0.00	0.00	0.00	2,760.40	18,152.76	20,913.16
TETON	0.00	0.00	0.00	0.00	0.00	11,319.20	11,319.20
TWIN FALLS	79,297.12	1,500.59	0.00	0.00	80,797.71	79,060.44	159,858.15
VALLEY	164,037.97	2,172.04	0.00	2,829.81	169,039.82	54,012.99	223,052.81
WASHINGTON	68,349.78	1,084.11	0.00	0.00	69,433.89	0.00	69,433.89
<b>TOTAL</b>	<b>\$ 2,435,383.33</b>	<b>\$ 111,896.76</b>	<b>\$ 41,307.02</b>	<b>\$ 13,625.17</b>	<b>\$ 2,615,918.28</b>	<b>\$ 1,444,944.52</b>	<b>\$ 4,060,862.80</b>

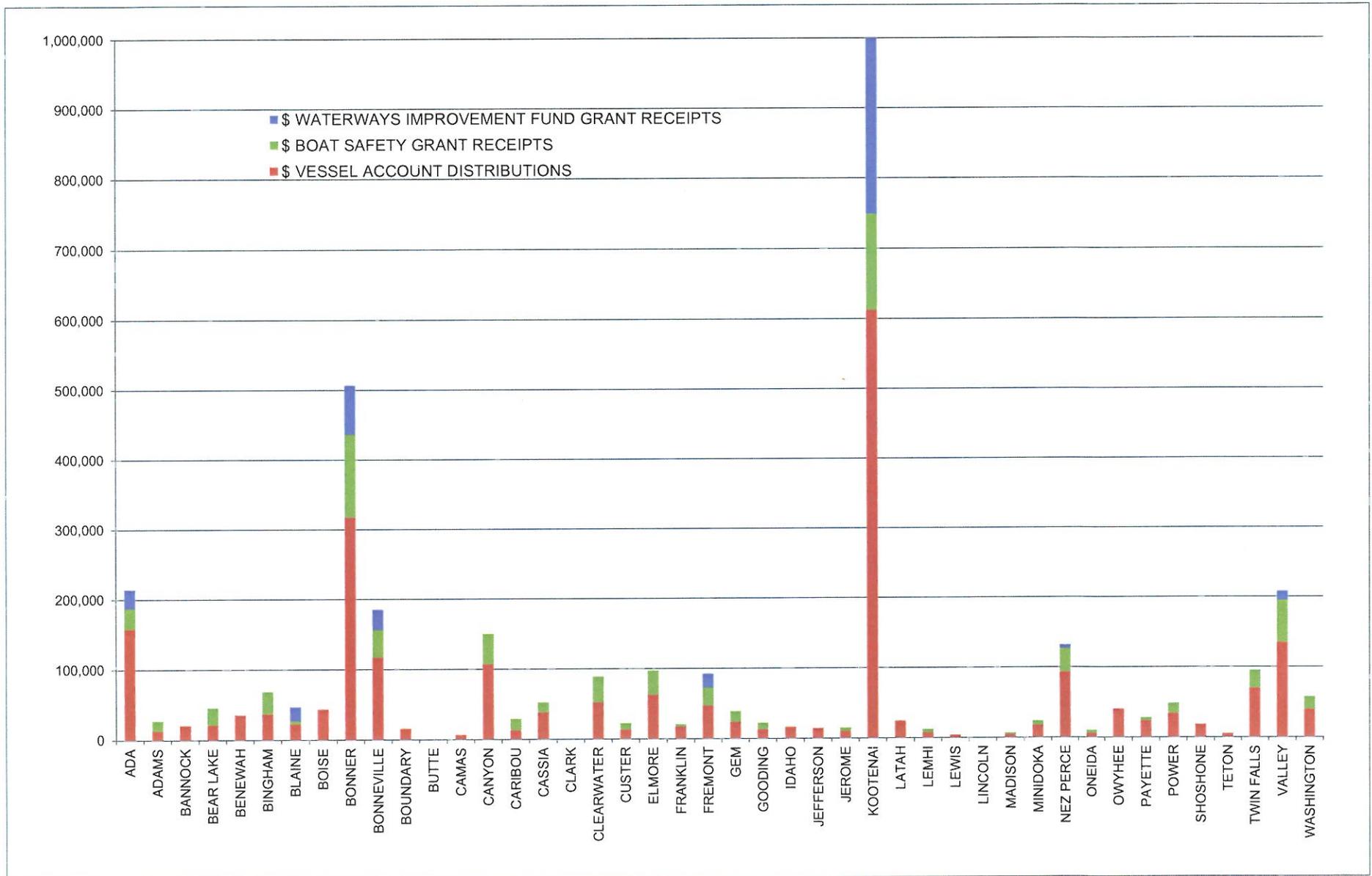
**FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON**  
**IDPR FUND 0348**  
**For Fiscal Year Ending September 30, 2014**

COUNTY	FY10	FY11	% OF CHANGE	FY12	% OF CHANGE	FY13	% OF CHANGE	FY14	% OF CHANGE
ADA	43,065.71	36,565.97	-15.1%	16,309.71	-55.4%	31,176.00	91.1%	29,221.01	-6.3%
ADAMS	17,948.14	13,568.87	-24.4%	4,171.10	-69.3%	9,140.00	119.1%	4,779.00	-47.7%
BANNOCK	-	-	N/A	-	N/A	-	N/A	-	N/A
BEAR LAKE	21,511.48	29,614.63	37.7%	15,487.25	-47.7%	25,034.00	61.6%	24,158.00	-3.5%
BENEWAH	12,192.51	8,480.73	-30.4%	4,632.99	-45.4%	8,867.00	91.4%	10,264.00	15.8%
BINGHAM	17,814.34	15,517.92	-12.9%	8,655.22	-44.2%	16,015.00	85.0%	15,745.00	-1.7%
BLAINE	9,896.00	10,184.74	2.9%	2,957.36	-71.0%	4,302.00	45.5%	3,040.09	-29.3%
BOISE	31,087.33	26,526.04	-14.7%	6,993.84	-73.6%	12,092.00	72.9%	-	-100.0%
BONNER	129,288.62	105,733.00	-18.2%	58,308.87	-44.9%	115,053.00	97.3%	118,608.00	3.1%
BONNEVILLE	44,579.97	36,792.96	-17.5%	17,849.64	-51.5%	38,219.00	114.1%	39,144.00	2.4%
BOUNDARY	7,184.85	3,891.19	-45.8%	1,229.19	-68.4%	-	-100.0%	-	N/A
BUTTE	-	-	N/A	-	N/A	-	N/A	-	N/A
CAMAS	-	-	N/A	-	N/A	-	N/A	-	N/A
CANYON	39,870.66	38,779.90	-2.7%	19,384.92	-50.0%	44,841.00	131.3%	43,165.00	-3.7%
CARIBOU	17,733.87	10,973.80	-38.1%	7,300.56	-33.5%	16,287.00	123.1%	15,853.00	-2.7%
CASSIA	16,781.31	13,845.14	-17.5%	7,118.00	-48.6%	14,319.00	101.2%	15,477.00	8.1%
CLARK	-	-	N/A	-	N/A	-	N/A	-	N/A
CLEARWATER	50,625.34	35,596.75	-29.7%	16,892.23	-52.5%	36,808.00	117.9%	36,662.00	-0.4%
CUSTER	10,406.68	6,297.75	-39.5%	3,442.49	-45.3%	6,446.00	87.2%	6,013.00	-6.7%
ELMORE	40,802.10	29,562.90	-27.5%	14,281.26	-51.7%	26,671.00	86.8%	34,585.00	29.7%
FRANKLIN	-	-	N/A	-	N/A	-	N/A	3,005.00	N/A
FREMONT	20,265.82	18,256.89	-9.9%	11,720.97	-35.8%	26,329.00	124.6%	25,191.00	-4.3%
GEM	12,169.13	9,298.38	-23.6%	8,724.59	-6.2%	15,747.00	80.5%	15,103.00	-4.1%
GOODING	5,509.31	4,107.43	-25.4%	2,089.08	-49.1%	4,477.00	114.3%	9,002.00	101.1%
IDAHO	-	-	N/A	-	N/A	-	N/A	-	N/A
JEFFERSON	7,044.19	5,809.46	-17.5%	2,610.89	-55.1%	4,246.32	62.6%	6,067.00	42.9%
JEROME	4,490.00	3,860.90	-14.0%	1,238.40	-67.9%	3,064.10	147.4%	4,444.06	45.0%
KOOTENAI	132,054.97	108,348.00	-18.0%	65,011.00	-40.0%	148,516.00	128.4%	136,800.00	-7.9%
LATAH	-	-	N/A	-	N/A	-	N/A	-	N/A
LEMHI	-	2,426.79	N/A	1,057.34	N/A	1,642.00	55.3%	2,750.00	67.5%
LEWIS	-	-	N/A	-	N/A	-	N/A	-	N/A
LINCOLN	-	-	N/A	-	N/A	-	N/A	-	N/A
MADISON	2,049.02	1,559.66	-23.9%	827.13	-47.0%	1,587.00	91.9%	1,842.00	16.1%
MINIDOKA	15,054.39	5,691.97	-62.2%	3,502.64	-38.5%	7,618.00	117.5%	5,912.00	-22.4%
NEZ PERCE	59,991.50	46,577.64	-22.4%	14,973.41	-67.9%	34,495.00	130.4%	33,539.00	-2.8%
ONEIDA	2,744.35	-	-100.0%	693.10	N/A	1,990.00	N/A	1,984.00	-0.3%
OWYHEE	23,955.58	31,419.07	31.2%	17,878.50	-43.1%	29,352.00	64.2%	25,599.00	-12.8%
PAYETTE	6,179.29	4,319.02	-30.1%	2,105.33	-51.3%	4,763.00	126.2%	4,462.00	-6.3%
POWER	23,043.35	17,064.79	-25.9%	7,326.81	-57.1%	13,532.00	84.7%	14,274.47	5.5%
SHOSHONE	-	-	N/A	-	N/A	-	N/A	-	N/A
TETON	-	-	N/A	-	N/A	-	N/A	-	N/A
TWIN FALLS	21,805.90	17,861.54	-18.1%	10,283.06	-42.4%	19,652.00	91.1%	25,373.00	29.1%
VALLEY	58,723.51	46,863.34	-20.2%	25,587.26	-45.4%	58,950.00	130.4%	60,085.00	1.9%
WASHINGTON	22,445.76	20,563.09	-8.4%	10,645.06	-48.2%	18,084.00	69.9%	19,455.00	7.6%
<b>TOTAL ALL</b>	<b>\$ 928,314.98</b>	<b>\$ 765,960.26</b>	<b>-17.5%</b>	<b>\$ 391,289.20</b>	<b>-48.9%</b>	<b>\$ 799,314.42</b>	<b>104.3%</b>	<b>\$ 791,601.63</b>	<b>-1.0%</b>

**STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANTS EXPENDITURES COMPARISON**  
**IDPR FUND 0247.02**  
**For Fiscal Year Ending September 30, 2013**

	FY10	FY11	% OF CHANGE	FY12	% OF CHANGE	FY13	% OF CHANGE	FY14	% OF CHANGE
ADA	-	65,999.24	N/A	20,274.00	N/A	425.00	-97.9%	27,439.85	6356.4%
ADAMS	-	-	N/A	-	N/A	-	N/A	-	N/A
BANNOCK	-	-	N/A	-	N/A	-	N/A	-	N/A
BEAR LAKE	-	-	N/A	-	N/A	-	N/A	-	N/A
BENEWAH	-	-	N/A	-	N/A	-	N/A	-	N/A
BINGHAM	25,227.74	1,685.97	N/A	-	-100.0%	36,357.00	N/A	-	N/A
BLAINE	-	22,614.00	N/A	-	N/A	-	N/A	19,750.60	N/A
BOISE	-	-	N/A	-	N/A	68,250.00	N/A	-	N/A
BONNER	134,037.00	75,802.00	-43.4%	7,500.00	-90.1%	58,005.00	673.4%	70,854.04	22.2%
BONNEVILLE	5,500.00	88,690.69	1512.6%	86,752.58	-2.2%	28,500.00	-67.1%	29,640.00	4.0%
BOUNDARY	9,196.59	10,158.67	10.5%	1,230.33	-87.9%	28,477.00	2214.6%	-	-100.0%
BUTTE	-	-	N/A	-	N/A	-	N/A	-	N/A
CAMAS	-	-	N/A	-	N/A	-	N/A	-	N/A
CANYON	18,225.00	-	N/A	35,071.50	N/A	-	N/A	-	N/A
CARIBOU	-	-	N/A	-	N/A	-	N/A	-	N/A
CASSIA	-	-	N/A	-	N/A	-	N/A	-	N/A
CLARK	-	-	N/A	-	N/A	-	N/A	-	N/A
CLEARWATER	12,748.45	-	-100.0%	124,069.88	N/A	-	N/A	-	N/A
CUSTER	-	-	N/A	-	N/A	-	N/A	-	N/A
ELMORE	-	-	N/A	-	N/A	-	N/A	-	N/A
FRANKLIN	-	-	N/A	-	N/A	-	N/A	-	N/A
FREMONT	-	-	N/A	8,651.00	N/A	-	N/A	17,067.00	N/A
GEM	-	-	N/A	-	N/A	40,807.00	N/A	-	N/A
GOODING	-	36,617.00	N/A	-	N/A	-	N/A	-	N/A
IDAHO	-	-	N/A	-	N/A	-	N/A	-	N/A
JEFFERSON	-	-	N/A	-	N/A	-	N/A	-	N/A
JEROME	-	-	N/A	6,700.00	N/A	-	N/A	-	N/A
KOOTENAI	24,548.00	118,923.89	N/A	-	-100.0%	315,578.30	N/A	264,842.69	N/A
LATAH	-	-	N/A	-	N/A	-	N/A	-	N/A
LEMHI	-	-	N/A	-	N/A	-	N/A	-	N/A
LEWIS	-	-	N/A	-	N/A	-	N/A	-	N/A
LINCOLN	-	-	N/A	-	N/A	-	N/A	-	N/A
MADISON	-	-	N/A	24,600.00	N/A	-	N/A	-	N/A
MINIDOKA	-	53,256.50	N/A	-	N/A	-	N/A	-	N/A
NEZ PERCE	14,436.50	62,768.50	N/A	-	-100.0%	32,769.28	N/A	5,330.25	N/A
ONEIDA	-	-	N/A	-	N/A	-	N/A	-	N/A
OWYHEE	-	-	N/A	-	N/A	-	N/A	-	N/A
PAYETTE	-	-	N/A	-	N/A	-	N/A	-	N/A
POWER	-	-	N/A	-	N/A	-	N/A	-	N/A
SHOSHONE	-	-	N/A	-	N/A	-	N/A	-	N/A
TETON	-	-	N/A	-	N/A	-	N/A	-	N/A
TWIN FALLS	-	-	N/A	34,212.50	N/A	85,398.00	N/A	11,738.94	-86.3%
VALLEY	22,785.00	14,840.00	-34.9%	25,914.00	74.6%	40,000.00	54.4%	13,445.92	-66.4%
WASHINGTON	-	-	N/A	-	N/A	-	N/A	-	N/A
<b>TOTAL ALL</b>	<b>\$ 266,704.28</b>	<b>\$ 551,356.46</b>	<b>106.7%</b>	<b>\$ 374,975.79</b>	<b>-32.0%</b>	<b>\$ 734,566.58</b>	<b>95.9%</b>	<b>\$ 460,109.29</b>	<b>-37.4%</b>

# BOATING PROGRAM VESSEL ACCOUNT AND GRANT RECEIPTS FY14



**FFY14 SUMMARY  
COUNTY REQUESTS FOR RETENTION**

COUNTY	WATERWAYS FUND ADJUSTED ENDING FUND BALANCE	STATE VESSEL ACCOUNT REVENUE	VESSEL ACCOUNT SURPLUS	REQUEST FOR RETENTION PROJECT SUMMARY
ADA	198,743.91	157,778.51	40,965.40	Replace Crestliner Boat and complete purchase and installation of gangway/transition ramps at Lucky Peak reservoir by C
ADAMS	5,879.01	13,126.92	-	
BANNOCK	20,687.16	20,690.58	-	
BEAR LAKE	59,642.39	21,404.02	38,238.37	Upgrading North Beach jetty and repairs to existing boat ramps.
BENEWAH	4,204.24	35,272.48	-	
BINGHAM	60,024.13	36,706.23	23,317.90	Purchase new marine vehicle. Unknown value at this time.
BLAINE	49,174.50	22,541.70	26,632.80	Purchase of docks, equipment, and patrol boat.
BOISE	11,497.50	43,474.02	-	
BONNER	233,672.67	317,331.59	-	
BONNEVILLE	72,295.97	116,610.91	-	
BOUNDARY BUTTE	59,878.55	15,647.94	44,230.61	Materials and labor to reconstruct, repair and maintain the three oldest launches and docks at Rocky Point, Sundowner Park and Copeland by September 30, 2015.
CAMAS	26,750.63	6,791.98	19,958.65	Contribute \$4,750.00 to plan and construct access bridge at Twin Lakes Reservoir; commit \$12,000.00 to spray weeds at Twin Lakes Reservoir; contribute \$10,000.00 to Man-Made park project; and commit \$1,000.00 to maintain and improve facilities at Magic and Twin Lakes reservoirs, all by September 30, 2015.
CANYON	77,902.33	106,695.69	-	
CARIBOU	24,988.65	13,138.40	11,850.25	Dive team training and equipment \$3,000.00; radar repair \$2,500.00; boat repairs and upgrades \$2,500.00; building drainage and parking lot repair \$1,500.00; water rescue gear \$1,500.00; and 700 mhz radio upgrades \$2,500.00.
CASSIA	7,746.98	54,989.13	-	
CLARK				
CLEARWATER	51,341.75	88,754.28	-	
CUSTER	23,856.06	13,536.30	10,319.76	Hired new marine Deputy to increase law enforcement patrol and improve boater education. Marking waterways with safety signage and buoys to promote safer waterways. Moving swim area away from docks using motorized boats at Mackay Reservoir.
ELMORE	81,161.14	62,304.54	18,856.60	Fix Elk Creek Boat Ramp at Anderson Ranch Reservoir and purchase a new river rescue "Mud Buddy" for safer rescues on the Snake River
FRANKLIN	41,310.06	17,434.82	23,875.24	Lease Payment for tow vehicle \$19,827.48; life jackets, ropes and dive equipment \$2,000.00; truck vault \$1,500.00; and boat storage \$547.16.
FREMONT	44,027.65	46,789.45	-	
GEM	38,324.83	23,795.36	14,529.47	Buoys \$2,000.00, Uniforms \$1,500.00; Service Regulators Tanks & Gear \$1,000.00; PFD \$1,000.00; Training \$6,500.00; Cable, bolts & nuts for buoy anchors \$1,000.00; and Boat Equipment & Service \$1,529.47. To be completed by June
GOODING	30,651.97	13,218.55	17,433.42	Purchase of jet boat; and dock repair and replacement at Williams Lake; to be completed by December 2015.
IDAHO	44,474.48	16,412.04	28,062.44	Extend and widen Pine Bar Boat Ramp \$50,000.00; and extend Hammer Creek Boat Ramp \$50,000.00.
JEFFERSON	15,405.16	14,303.30	1,101.86	Construction of storage building to house waterways equipment by September 30, 2017.
JEROME	16,894.86	10,038.81	6,856.05	Secure power, re-establish drinking water, and develop restroom and dump station facilities at Wilson Lake by 9/30/15.
KOOTENAI	178,589.81	612,100.82	-	
LATAH	24,867.64	24,384.00	483.64	Spring Valley Reservoir outhouses (\$8,000.00), PFD sign (\$100.00) and boating projects (\$5,969.64); Winchester State Park EZ docks \$2,798.00; and Clearwater County Marine Deputy Intern Program \$8,000.00.
LEMHI	29,115.23	7,618.91	21,496.32	Purchase of jet boat; and dock repair and replacement at Williams Lake; to be completed by December 2015.
LEWIS	10,562.92	4,222.85	6,340.07	Purchases of surveillance cameras for Clearwater River to prevent vandalism \$2,804.68; of portable toilet at Kamiah Boat ramp \$660.00; of Sportsman's Guide for \$250.00; and of fish & litter bags \$2,625.39.
LINCOLN				
MADISON	15,516.27	4,793.64	10,722.63	Purchase two Mustang Ice Commander Rescue Suits; two swiftwater rescue lifevests; five Mustang Survival ANSI Floatation Bombers; and build fund to purchase new boat.
MINIDOKA	19,492.80	17,913.27	1,579.53	Purchase rescue equipment by 30 Sept 2015.
NEZ PERCE	169,613.39	92,913.65	76,699.74	\$75,000.00 for Southway boat ramp parking lot expansion; \$20,000.00 for North Lewiston boat ramp, and parking lot expansion and lighting; \$75,000.00 for Steelhead Park parking expansion; \$20,000.00 for Steelhead park boat ramp extension; \$25,000.00 for Soldier's Meadow dock; and \$25,000.00 for Red Bird facilities. All to be completed by
ONEIDA	14,895.06	6,008.08	8,886.98	Purchase of equipment to enhance the waterway program; to be completed by March 31, 2015.

**FFY14 SUMMARY  
COUNTY REQUESTS FOR RETENTION**

COUNTY	WATERWAYS FUND ADJUSTED ENDING FUND BALANCE	STATE VESSEL ACCOUNT REVENUE	VESSEL ACCOUNT SURPLUS	REQUEST FOR RETENTION PROJECT SUMMARY
OWYHEE	83,590.61	40,274.33	43,316.28	To use as grant match to replace the dock at the Black Sands Marina, upgrade parking and restroom facilities. Grant is in conjunction with IDFG, and expected to be awarded during the summer of 2015.
PAYETTE	24,994.97	23,700.17	1,294.80	Purchase two Mustang Ice Commander 9001 Suits.
POWER	49,711.02	34,124.18	15,586.84	Repair of 25 docks (\$9,000.00) and construction of 5 new docks (\$7,000.00).
SHOSHONE	7,576.52	18,293.42	-	
TETON	9,422.63	5,369.09	4,053.54	Purchase gravel and grade boat ramp parking lots.
TWIN FALLS	111,956.02	69,794.79	42,161.23	Fund 174 - \$29,689.59 for purchase of new dock sections at Roseworth Reservoir, personal watercraft at Murtaugh Lake, bank restoration at Dean's Cove and ongoing maintenance of existing ramps, docks, gangways, and buoys. Fund 610 - \$12,471.64 for continued projects, tools, equipment, maintenance on marine boats, replacing and purchasing of PFDs and throw bags, and Marine trainings.
VALLEY	163,056.30	134,887.95	28,168.35	Purchase of tow vehicle and associated equipment.
WASHINGTON	54,077.35	39,381.20	14,696.15	\$100,000.00 for purchase new boat dock at the Mann Creek Reservoir.
<b>TOTAL</b>	<b>2,267,575.12</b>	<b>2,424,567.90</b>	-	

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.