



# County Snowmobile Financial Review

October 1, 2013 through September 30, 2014



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**Idaho Department of Parks & Recreation**

## Table of Contents

Executive Summary	Pages 3 – 5
Snowmobile Account Reconciliation	Attachment A
Snowmobile Other Fund Sources	Attachment B
Snowmobile Expenditures by Categories	Attachment C
Idaho Code 67-7106	Attachment D

## Executive Summary

### Background

The Idaho Department of Parks and Recreation (IDPR) is responsible for the administration of the Idaho Snowmobile Program. The program receives funding through snowmobile registrations purchased by snowmobilers. IDPR distributes these registration fees back into programs that directly benefit snowmobilers pursuant to Idaho Code 67-7106 (Attachment D).

Snowmobilers can designate an Idaho county they want their registration fees to go. Each county with a snowmobile program is entitled to 85% of the registration fees designated for that county. Use of these funds is restricted to activities such as maintenance and operation of snowmobile trail groomers, signing of snowmobile trails, plowing parking lots, and maintaining warming shelters. Counties may also use up to 15% of their county snowmobile funds for law enforcement purposes upon recommendation by their county snowmobile advisory committee.

### Objective and Scope

The objective of the County Snowmobile Fund Financial Review is to ensure that snowmobile 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.

There are only twenty-seven counties in Idaho with a bona fide snowmobile program which is defined as having services or facilities as approved by the department that will benefit snowmobilers, such as snowmobile trail grooming, plowing and maintaining snowmobile parking areas and facilities, and trail signing.

There are six “host” counties who perform the snowmobile trail grooming, parking lot plowing and warming hut maintenance costs on behalf of smaller counties who lack the necessary resources to perform these duties. In these types of arrangements, the registration fees are distributed directly to the host county. This arrangement helps defray the operating costs for some of the smaller counties and allows them to continue to participate in the snowmobile program. The following counties involved in this type of agreement are shown below:

Host County	Supporting
Bear Lake	Caribou Franklin
Bonneville	Bingham
Camas	Gooding Lincoln
Cassia	Minidoka Power
Madison	Jefferson Teton
Twin Falls	Jerome

There are seven counties with no snowmobile program: Ada, Butte, Canyon, Lewis, Oneida, Payette, and Washington; and thus, are not included in this financial review. For these counties, funds are distributed to the undesignated account managed by the Recreation Bureau through IDPR.

On-site financial reviews were conducted at Adams, Benewah, Boundary, Elmore, Gem, Latah and Twin Falls counties. These counties were selected based upon 1) when the last on-site review was conducted; 2) the dollar value of the snowmobile program; and 3) whether the County was also involved in the Boating Program Review.

Financial records were reviewed with three objectives:

1. To verify snowmobile revenues were distributed by IDPR and accurately recorded by each County, and other fund sources, such as donations or grants, were properly documented.
2. To verify expenditures were related to the snowmobile program, and to categorize the expenses into ten distinct categories for analysis.

### **Summary of Key Findings**

The Snowmobile Fund Account Reconciliation by County shows a beginning fund balance of \$1,920,910.18, and an ending fund balance of \$2,051,371.83 (see Attachment A). Revenue in the amount of \$942,210 was generated directly from snowmobile registrations fees, and \$183,942 from other fund sources, for total revenue receipts of \$1,126,152.63. As compared to FY 2013, revenue decreased by \$91,326, which was attributed to a decline in registration fee revenue.

Attachment B provides a more detailed description of the other fund sources; however, the majority of the revenue in this category is from federal/state grant funding. This category has the potential to dramatically change from year to year based upon the type of grant and funds available. There were several counties who benefited directly from grants related to snowmobiling. Valley County received two Off Road Motor Vehicle (ORMV) State grants: \$6,703 for the construction of the West Mountain Storage Addition and \$6,000 for the Five Corners Vault Toilet. Clearwater County received a \$15,796 IDPR Undesignated Program distribution for catastrophic repairs to their snow groomer. Bonneville County received a \$14,585 Federal Recreational Trails Program (RTP) grant for the construction of a Grooming Shed and Warming Hut.

Expenditures were \$995,691 in FY 2014, which is \$146,647 less than in FY 2013, or roughly a 13% decrease in expenditures. The decrease in expenditures was attributed to lower grant spending. 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. Attachment C provides an overview of expenditures by County within the ten major categories. The largest expenditures were in Operations, Personnel, and Repair & Maintenance.

The county with the highest expenditures was Fremont County. Fremont County also funded a dedicated, part-time position in the amount of \$20,000 to support law enforcement activities on behalf of the snowmobile program. This is the only county to fund law enforcement personnel directly from the use of snowmobile registration funds. The amount spent on law enforcement is within the allowable 15% defined in Idaho Code, 67-7106.

**Conclusion and Recommendations**

There were only two issues discovered during the financial review, one for Boundary County and the other for Lemhi County. Both issues were brought to the attention of the County Clerk and have been resolved. The issues were deemed as insignificant, involving minor posting errors.

**SUMMARY OF ISSUES**

<b>FY</b>	<b>COUNTY</b>	<b>AMOUNT</b>	<b>STATUS</b>
2014	Boundary	\$240.00	Incorrectly posted to fund 0037-00 Snowmobile. Transfer to Justice fund.
2014	Lemhi	\$79.15	Incorrectly posted to Snowmobile Fund 638. Transfer to Waterways fund 654.

Resolution of issues will be verified in FY15.

Based upon the information collected and reviewed during this financial review, it appears the revenue distributions and expenditures in the Idaho Snowmobile Program were consistent with program guidelines and applicable state law.

There are no additional recommendations.

## County Snowmobile Account Reconciliation FY 2014 Financial Review

County	Revenue			Expenditures			Ending Fund Balance 9-30-14	Fund Increase / (Decrease)	% Increase / (Decrease)	
	Beginning Fund Balance 10-1-13	Registration Fees	Other Fund Sources (i.e.Grants, Donations)	Total Revenue	Snowmobile Account	Other Fund Sources (i.e.Grants, Donations)				Total Expenditures
Adams	\$ 14,428.37	\$ 6,120.00	\$ -	\$ 6,120.00	\$ 6,769.00	\$ -	\$ 6,769.00	\$ (649.00)	-4.71%	
Bannock	90,535.58	18,546.15	24.27	18,570.42	8,244.68	24.27	8,268.95	10,301.47	10.22%	
Bear Lake	187,772.02	79,498.80	-	79,498.80	62,747.66	-	62,747.66	16,751.14	8.19%	
Benewah	35,273.36	15,483.60	-	15,483.60	5,224.79	-	5,224.79	10,258.81	22.53%	
Blaine	33,779.56	13,109.55	-	13,109.55	2,192.21	-	2,192.21	10,917.34	24.43%	
Boise	30,781.35	26,314.30	1,743.00	28,057.30	21,495.79	-	21,495.79	6,561.51	17.57%	
Bonner	155,800.27	51,204.00	3,718.86	54,922.86	58,713.26	-	58,713.26	(3,790.40)	-2.49%	
Bonneville	167,055.76	64,560.17	14,584.97	79,145.14	91,915.84	13,557.97	105,473.81	(26,328.67)	-18.71%	
Boundary	23,139.29	3,521.55	3,391.70	6,913.25	6,952.67	-	6,952.67	(49.42)	-0.21%	
Camas	20,616.80	18,931.20	-	18,931.20	20,616.80	-	20,616.80	(1,685.60)	-8.90%	
Cassia	81,119.92	19,415.70	9,000.00	28,415.70	12,245.85	-	12,245.85	16,169.85	16.62%	
Clark	-	1,963.50	-	1,963.50	1,963.50	-	1,963.50	-	-	
Cleanwater	15,872.05	8,007.00	15,796.49	23,803.49	12,380.73	15,796.49	28,177.22	(4,373.73)	-38.04%	
Custer	45,209.35	13,066.20	3,345.11	16,411.31	20,259.14	3,288.59	23,547.73	(7,136.42)	-18.74%	
Elmore	24,903.42	21,308.65	-	21,308.65	19,955.16	-	19,955.16	1,353.49	5.15%	
Fremont	293,981.43	265,029.19	500.00	265,529.19	270,049.80	500.00	270,549.80	(5,020.61)	-1.74%	
Gem	11,077.76	1,864.05	-	1,864.05	-	-	-	1,864.05	14.40%	
Idaho	53,272.86	18,110.10	3,000.00	21,110.10	17,926.12	-	17,926.12	3,183.98	5.64%	
Kootenai	149,491.99	54,485.85	24,854.01	79,339.86	51,098.40	13,156.01	64,254.41	15,085.45	9.17%	
Latah	48,878.29	11,928.90	-	11,928.90	9,352.13	-	9,352.13	2,576.77	5.01%	
Lemhi	20,229.05	3,544.50	-	3,544.50	4,924.18	-	4,924.18	(1,379.68)	-7.32%	
Madison	84,943.95	30,757.25	433.00	31,190.25	20,368.64	433.00	20,801.64	10,388.61	10.90%	
Nez Perce	60,322.00	9,333.00	-	9,333.00	5,351.25	-	5,351.25	3,981.75	6.19%	
Owyhee	15,325.68	3,366.00	-	3,366.00	-	-	-	3,366.00	18.01%	
Shoshone	24,339.27	24,964.50	10,141.50	35,106.00	23,196.22	10,141.50	33,337.72	1,768.28	6.77%	
Twin Falls	87,801.85	26,040.60	-	26,040.60	18,081.52	-	18,081.52	7,959.08	8.31%	
Valley	144,958.95	131,735.55	93,409.86	225,145.41	166,757.81	-	166,757.81	58,387.60	28.71%	
<b>Totals</b>	<b>\$ 1,920,910.18</b>	<b>\$ 942,209.86</b>	<b>\$ 183,942.77</b>	<b>\$ 1,126,152.63</b>	<b>\$ 936,829.65</b>	<b>\$ 58,861.33</b>	<b>\$ 995,690.98</b>	<b>\$ 2,051,371.83</b>	<b>\$ 130,461.65</b>	<b>6.36%</b>

## Other Fund Sources by County

### FY 2014 Financial Review

County	Amount	Source
Bannock	\$ 24.27	Valley Wide Cooperative Dividend
Boise	1,743.00	County Admin-Audit Adjustment
Bonner	3,718.86	Boundary County Snowgrooming Contribution, IDPR Undesignated Program Distribution for Groomer Bldg Repairs
Bonneville	14,584.97	Federal Recreational Trails Program (RTP) Grant
Boundary	3,391.70	Revenue generated from the sale of stumpage after clearing trails
Cassia	9,000.00	U.S Forest Service (USFS) payment for snow grooming trails
Clearwater	15,796.49	IDPR Undesignated Program Distribution for catastrophic repairs to snowgroomer
Custer	3,345.11	U.S. Forest Service (USFS) payment for snow grooming trails
Fremont	500.00	Interest
Idaho	3,000.00	U.S. Dept of Agriculture (USDA) payment for snow grooming trails
Kootenai	24,854.01	Off Road Motoer Vehicle (ORMV) State grant for snow grooming trails, Sheriff Recreational Safety, and County Trails Permits
Madison	433.00	Miscellaneous
Shoshone	10,141.50	County Trails Permits
Valley	93,409.86	McCall, Cascade and Smith Ferry payment for snow grooming trails, Off Road Motor Vehicle (ORMV) State grants for West Mountain Storage Addition and the Five Corners Fault Toilet, and a donation from the Cougar Mountain Club
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Total	<u>\$ 183,942.77</u>	

# County Expenditures by Category

## FY 2014 Financial Review

	Personnel	Benefits	Travel	Equipment	Repair & Maint	Operations	Contractual	Other	Construction	Enforcement	TOTAL
Adams	0.00	0.00	0.00	0.00	0.00	500.00	6,269.00	0.00	0.00	0.00	6,769.00
Bannock	1,447.50	237.25	0.00	0.00	1,889.47	4,003.67	691.06	0.00	0.00	0.00	8,268.95
Bear Lake	21,159.25	1,977.70	775.61	9,080.27	2,713.74	27,041.09	0.00	0.00	0.00	0.00	62,747.66
Benewah	0.00	0.00	0.00	0.00	645.16	4,579.63	0.00	0.00	0.00	0.00	5,224.79
Blaine	0.00	0.00	0.00	0.00	0.00	2,192.21	0.00	0.00	0.00	0.00	2,192.21
Boise	9,534.00	754.81	95.40	0.00	1,533.15	8,555.43	1,023.00	0.00	0.00	0.00	21,495.79
Bonner	17,391.75	2,936.17	0.00	0.00	17,534.15	20,101.19	750.00	0.00	0.00	0.00	58,713.26
Bonneville	6,126.00	1,915.92	0.00	19,384.54	19,735.84	10,861.51	0.00	0.00	47,450.00	0.00	105,473.81
Boundary	653.63	315.06	0.00	0.00	1,153.86	1,840.12	3,000.00	0.00	0.00	0.00	6,962.67
Camas	0.00	0.00	0.00	20,616.80	0.00	0.00	0.00	0.00	0.00	0.00	20,616.80
Cassia	2,905.46	184.02	264.21	0.00	2,609.97	1,682.19	4,600.00	0.00	0.00	0.00	12,245.85
Clark	0.00	0.00	0.00	0.00	0.00	0.00	1,963.50	0.00	0.00	0.00	1,963.50
Clearwater	0.00	0.00	0.00	15,796.49	0.00	12,380.73	0.00	0.00	0.00	0.00	28,177.22
Custer	7,103.50	2,154.26	0.00	0.00	5,562.58	8,727.39	0.00	0.00	0.00	0.00	23,547.73
Elmore	8,328.00	637.11	0.00	0.00	3,291.06	7,698.99	0.00	0.00	0.00	0.00	19,955.16
Fremont	112,287.60	4,165.71	1,043.95	16,401.91	29,871.15	83,702.33	2,757.15	320.00	0.00	20,000.00	270,549.80
Gem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Idaho	0.00	0.00	0.00	0.00	1,114.53	6,422.71	10,388.88	0.00	0.00	0.00	17,926.12
Kootenai	25,095.05	2,391.22	1,243.15	3,014.01	6,229.87	21,678.81	3,484.92	0.00	1,117.38	0.00	64,254.41
Latah	0.00	0.00	0.00	0.00	1,333.30	7,313.63	705.20	0.00	0.00	0.00	9,352.13
Lemhi	0.00	0.00	0.00	0.00	3,375.13	1,549.05	0.00	0.00	0.00	0.00	4,924.18
Madison	7,585.91	774.33	0.00	0.00	3,108.63	9,332.77	0.00	0.00	0.00	0.00	20,801.64
Nez Pierce	0.00	0.00	0.00	60.00	0.00	4,577.25	714.00	0.00	0.00	0.00	5,351.25
Owyhee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Shoshone	0.00	0.00	1,014.00	0.00	17,242.08	15,081.64	0.00	0.00	0.00	0.00	33,337.72
Twin Falls	1,175.97	0.00	1,822.50	1,798.19	2,190.49	3,164.37	455.00	0.00	7,475.00	0.00	18,081.52
Valley	32,881.40	3,589.71	1,941.83	7,854.35	16,391.94	68,706.04	1,945.00	31,000.00	2,447.54	0.00	166,757.81
<b>TOTAL</b>	<b>\$253,675.02</b>	<b>\$22,033.27</b>	<b>\$8,200.65</b>	<b>\$94,006.56</b>	<b>\$137,526.10</b>	<b>\$331,692.75</b>	<b>\$38,746.71</b>	<b>\$31,320.00</b>	<b>\$58,489.92</b>	<b>\$20,000.00</b>	<b>\$995,690.98</b>

Percentage 25.48% 2.21% 0.82% 9.44% 13.81% 33.31% 3.89% 3.15% 5.87% 2.01%

Idaho State Code Title 67, Chapter 71  
Recreational Activities

***Section 7106 – Distribution of Money Collected – County Snowmobile Fund- State Snowmobile Search and Rescue Fund.***

(1) Each vendor shall not later than the fifteenth day of each month remit all moneys collected under the provisions of sections Idaho Code, Section 67-7103 and 67-7104, to the state treasurer for credit to the state snowmobile fund, established in the dedicated fund, to be administered by the Director, except that one dollar (\$1.00) from each snowmobile certificate of number of fee, one dollar (\$1.00) from each rental certificate of number of fee, and one dollar (\$1.00) from each non-resident snowmobile user certificate issued by the vendor shall be credited by the state treasurer to the state snowmobile search and rescue fund created in Idaho Code, Section 67-2913A.

(2) Each county with a bona fide snowmobile program shall be entitled to receive from the department eighty-five percent (85%) of the moneys generated for that county during that registration period. Counties with a bone fide snowmobile program may use up to fifteen percent (15%) of their county snowmobile moneys upon recommendation by their county snowmobile advisory committee for snowmobile law enforcement purposes.

(3) Up to fifteen percent (15%) of the revenue generated from snowmobile registrations each year may be used by the Department to defray administrative costs. Any moneys unused at the end of the fiscal year shall be returned to the state treasurer for deposit in the state snowmobile fund.

(4) Vendors shall be entitled to charge an additional one dollar and fifty cents (\$1.50) handling fee per registration for the distribution of certificates of number. Handling fees collected by the department shall be deposited to the state snowmobile fund.

(5) For those registrations not designated to a bona fide county snowmobile program, the moneys generated shall be deposited to the state snowmobile fund, and such fund shall be available to the Department for snowmobile-related expenses.