



County Boating Program Financial Review

October 1, 2015 through September 30, 2016



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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 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 FY2016 from October 1, 2015 through September 30, 2016. 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 Boise, Canyon and Elmore 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 \$3.44 million in FY2016, which is a \$275,187 decrease as compared to FY2015. 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
2012	\$ 2,715,072
2013	\$ 2,120,040
2014	\$ 2,370,560
2015	\$ 2,229,611
2016	\$ 2,299,000

Below is a summary of revenue reported by category for 2016:

Category	Fund	Amount
Boat Registration (State Vessel Account)	0250	\$ 2,229,000
Federal BSG	0348	\$ 547,011
Waterways Improvement Fund (WIF)	0247	\$ 448,655
Other Funds Allowable	-	\$ 58,958
Other Funds Not Allowable	-	\$ 86,307
	Total	\$ 3,439,933

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

County	Total Registration Revenue
Kootenai	\$ 595,909
Bonner	\$ 290,952
Ada	\$ 164,634
Valley	\$ 121,010
Bonneville	\$ 108,831

Expenditure Summary

Table 1B shows \$3.29 million in expenditures for FY2016, and represents a decrease of \$313,471 or 10% as compared to FY2015.

Category	Fund	Amount
Boat Registration (State Vessel Fund)	0250	\$ 2,125,664
Federal BSG	0348	\$ 568,324
Waterways Improvement Fund (WIF)	0247	\$ 429,258
Other Funds Allowable	-	\$ 65,421
Other Funds Not Allowable	-	\$ 99,038
	Total	\$ 3,287,705

Greater detail of expenditures by category can be found on Tables 6-11, while County Boat Safety Grant expenditure comparisons from FY2010 to FY2016 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 FY2012 to FY2016 by county can be found on Table 3.

COUNTY FUND BALANCES FOR BOATING		
October 1, 2015 through September 30, 2016		
Beginning Fund Balance		\$ 2,374,704
Revenues	\$ 3,439,933	
Expenditures	\$ 3,287,705	
Ending Fund Balance		<u>\$ 2,526,932</u>
	Increase	\$ 152,228

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

The FY2015 prior year findings have been addressed and resolved in FY2016.

No issues have been identified in FY2016.

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, 2016

COUNTY	Beginning Fund Balance 10/1/2015	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	202,192.21	164,633.50	23,278.00	0.00	1,508.96	0.00	189,420.46
ADAMS	10,549.03	14,067.45	6,747.00	0.00	0.00	32,173.50	52,987.95
BANNOCK	19,404.07	19,705.45	0.00	0.00	0.00	0.00	19,705.45
BEAR LAKE	49,528.05	22,990.12	22,477.00	0.00	10,336.95	250.00	56,054.07
BENEWAH	15,259.06	36,237.45	6,723.00	0.00	2,015.59	4,000.00	48,976.04
BINGHAM	36,164.27	36,359.65	11,080.00	20,615.00	0.00	250.00	68,304.65
BLAINE	15,998.96	21,233.32	3,176.27	17,889.37	1,684.97	1,000.00	44,983.93
BOISE	58,101.71	46,340.65	18,028.00	0.00	243.48	0.00	64,612.13
BONNER	293,345.05	290,951.54	86,099.00	0.00	(1,658.78)	0.00	375,391.76
BONNEVILLE	33,859.87	108,830.84	28,935.00	85,000.00	0.00	1,600.00	224,365.84
BOUNDARY	66,578.68	15,928.30	1,600.00	0.00	0.00	0.00	17,528.30
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	23,748.54	6,015.55	0.00	0.00	0.00	0.00	6,015.55
CANYON	101,937.20	99,790.34	32,504.00	0.00	0.00	0.00	132,294.34
CARIBOU	(4,777.16)	11,971.13	10,460.00	0.00	0.00	4,500.00	26,931.13
CASSIA	11,100.70	34,753.76	10,407.00	0.00	0.00	0.00	45,160.76
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	60,327.83	53,369.21	15,615.50	26,981.28	10,136.00	0.00	106,101.99
CUSTER	20,316.90	13,055.51	6,293.00	0.00	0.00	0.00	19,348.51
ELMORE	120,236.50	63,609.79	23,801.00	0.00	523.71	0.00	87,934.50
FRANKLIN	24,542.96	16,296.81	3,741.00	0.00	3,600.00	1,000.00	24,637.81
FREMONT	32,037.98	45,572.84	0.00	20,000.00	500.00	1,872.42	67,945.26
GEM	37,870.73	24,158.06	11,038.00	0.00	0.00	1,534.50	36,730.56
GOODING	36,266.53	11,606.04	0.00	0.00	0.00	0.00	11,606.04
IDAHO	57,978.78	19,219.49	0.00	0.00	0.00	0.00	19,219.49
JEFFERSON	33,489.86	17,767.54	4,784.00	0.00	0.00	76.70	22,628.24
JEROME	19,155.56	10,875.97	3,680.00	0.00	560.56	0.00	15,116.53
KOOTENAI	184,287.41	595,908.79	83,205.00	19,397.30	0.00	0.00	698,511.09
LATAH	24,441.58	21,088.01	0.00	0.00	989.58	0.00	22,077.59
LEMHI	18,844.91	7,589.99	4,214.00	0.00	0.00	0.00	11,803.99
LEWIS	6,015.53	4,671.12	0.00	0.00	0.00	0.00	4,671.12
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	13,759.95	3,794.75	0.00	0.00	0.00	0.00	3,794.75
MINIDOKA	26,901.62	19,396.67	5,163.00	0.00	0.00	0.00	24,559.67
NEZ PERCE	180,867.36	85,271.60	10,758.00	73,955.22	28.74	10,448.31	180,461.87
ONEIDA	10,048.89	5,834.19	1,566.00	0.00	2,950.00	0.00	10,350.19
OWYHEE	111,804.53	39,681.21	21,775.00	0.00	0.00	0.00	61,456.21
PAYETTE	27,725.87	21,520.99	3,242.00	0.00	0.00	0.00	24,762.99
POWER	78,150.51	31,677.85	12,689.57	0.00	2,506.67	7,100.00	53,974.09
SHOSHONE	9,382.42	19,863.99	0.00	0.00	0.00	0.00	19,863.99
TETON	13,331.38	6,768.91	0.00	0.00	0.00	0.00	6,768.91
TWIN FALLS	100,727.89	71,556.72	18,796.00	0.00	23,032.00	0.00	113,384.72
VALLEY	125,548.56	121,010.23	41,891.00	184,817.31	0.00	8,501.68	356,220.22
WASHINGTON	67,651.32	38,024.92	13,245.00	0.00	0.00	12,000.00	63,269.92
TOTAL ALL	\$ 2,374,703.60	\$ 2,299,000.25	\$ 547,011.34	\$ 448,655.48	\$ 58,958.43	\$ 86,307.11	\$ 3,439,932.61

ALL BOATING PROGRAM FUNDS

Revenue & Expenditures by County

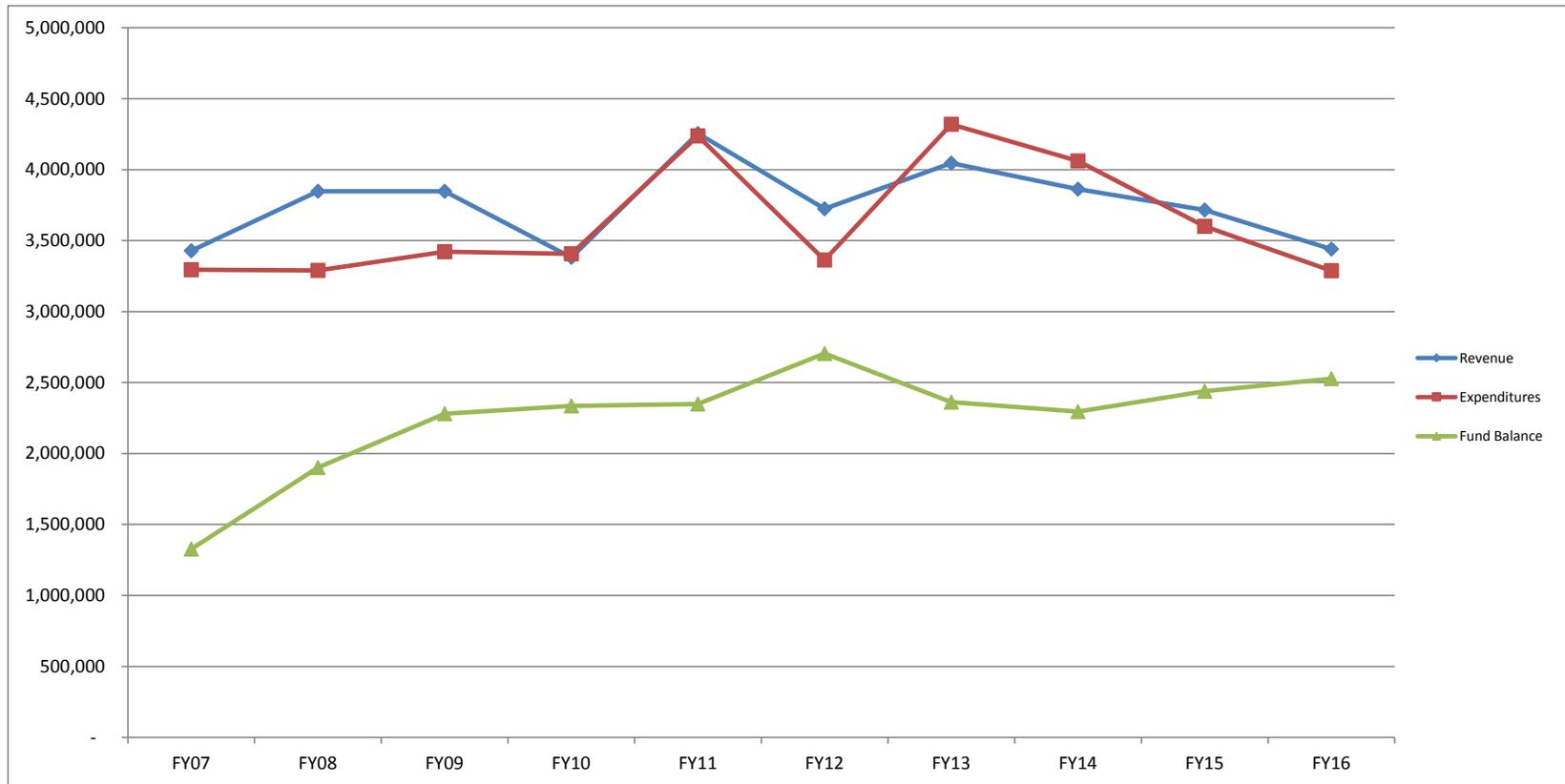
For Fiscal Year Ending September 30, 2016

COUNTY	EXPENDITURES						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	TOTAL EXPENSES	
ADA	193,707.96	23,278.00	0.00	1,508.96	0.00	218,494.92	173,117.75
ADAMS	4,123.21	6,747.00	0.00	0.00	32,173.50	43,043.71	20,493.27
BANNOCK	19,413.03	0.00	0.00	0.00	0.00	19,413.03	19,696.49
BEAR LAKE	25,270.24	22,477.00	0.00	10,336.95	250.00	58,334.19	47,247.93
BENEWAH	22,065.60	6,723.00	0.00	2,015.59	4,000.00	34,804.19	29,430.91
BINGHAM	31,639.32	11,080.00	20,615.00	0.00	250.00	63,584.32	40,884.60
BLAINE	1,984.08	5,010.83	17,889.37	1,684.97	1,000.00	27,569.25	33,413.64
BOISE	18,237.85	8,007.00	0.00	423.48	0.00	26,668.33	96,045.51
BONNER	215,230.03	86,099.00	0.00	(1,658.78)	0.00	299,670.25	369,066.56
BONNEVILLE	80,891.16	28,935.00	85,000.00	0.00	0.00	194,826.16	63,399.55
BOUNDARY	2,305.48	1,279.72	0.00	0.00	0.00	3,585.20	80,521.78
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	28,764.09
CANYON	94,551.85	32,504.00	0.00	0.00	0.00	127,055.85	107,175.69
CARIBOU	0.00	10,460.00	0.00	0.00	3,365.66	13,825.66	8,328.31
CASSIA	17,518.31	10,407.00	0.00	0.00	0.00	27,925.31	28,336.15
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	72,671.19	31,231.00	26,981.28	0.00	0.00	130,883.47	35,546.35
CUSTER	4,086.26	6,407.00	0.00	0.00	0.00	10,493.26	29,172.15
ELMORE	97,302.58	23,801.00	0.00	523.71	0.00	121,627.29	86,543.71
FRANKLIN	22,477.27	3,741.00	0.00	3,600.00	1,000.00	30,818.27	18,362.50
FREMONT	43,340.01	14,499.00	20,000.00	500.00	1,872.42	80,211.43	19,771.81
GEM	25,741.09	11,038.00	0.00	0.00	0.00	36,779.09	37,822.20
GOODING	28,937.09	2,933.00	0.00	0.00	0.00	31,870.09	16,002.48
IDAHO	7,054.03	0.00	0.00	0.00	0.00	7,054.03	70,144.24
JEFFERSON	16,042.83	4,784.00	0.00	0.00	76.70	20,903.53	35,214.57
JEROME	19,390.78	3,680.00	0.00	560.56	0.00	23,631.34	10,640.75
KOOTENAI	562,802.27	83,205.00	0.00	19,397.30	0.00	665,404.57	217,393.93
LATAH	25,810.42	0.00	0.00	989.58	0.00	26,800.00	19,719.17
LEMHI	2,337.09	1,940.00	0.00	0.00	0.00	4,277.09	26,371.81
LEWIS	2,164.83	0.00	0.00	0.00	0.00	2,164.83	8,521.82
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	2,791.71	0.00	0.00	0.00	0.00	2,791.71	14,762.99
MINIDOKA	3,494.76	4,461.81	0.00	0.00	17,000.00	24,956.57	26,504.72
NEZ PERCE	94,812.94	10,758.00	73,955.22	0.00	10,448.31	189,974.47	171,354.76
ONEIDA	9,662.81	1,199.00	0.00	0.00	0.00	10,861.81	9,537.27
OWYHEE	25,584.29	21,775.00	0.00	0.00	0.00	47,359.29	125,901.45
PAYETTE	22,322.25	3,242.00	0.00	0.00	0.00	25,564.25	26,924.61
POWER	29,238.86	12,689.57	0.00	2,506.67	7,100.00	51,535.10	80,589.50
SHOSHONE	17,892.77	0.00	0.00	0.00	0.00	17,892.77	11,353.64
TETON	2,281.71	0.00	0.00	0.00	0.00	2,281.71	17,818.58
TWIN FALLS	77,932.09	18,796.00	0.00	23,032.00	0.00	119,760.09	94,352.52
VALLEY	135,592.68	41,891.00	184,817.31	0.00	8,501.68	370,802.67	110,966.11
WASHINGTON	45,961.38	13,245.00	0.00	0.00	12,000.00	71,206.38	59,714.86
TOTAL ALL	\$ 2,125,664.11	\$ 568,323.93	\$ 429,258.18	\$ 65,420.99	\$ 99,038.27	\$ 3,287,705.48	\$ 2,526,930.73

10 YEAR HISTORICAL GRAPH

Overall Boating Program REVENUE, EXPENDITURE and FUND BALANCE Comparison

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Revenue	3,428,444	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
Expenditures	3,294,130	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
Fund Balance	1,326,983	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



ENDING FUND BALANCE COMPARISON
For Fiscal Year Ending September 30, 2016

COUNTY	FY11	FY12	% OF CHANGE ¹	FY13	% OF CHANGE ¹	FY14	% OF CHANGE ¹	FY15	% OF CHANGE ¹	FY16	% OF CHANGE ¹
ADA	133,687.00	172,853.00	29%	209,681.78	21%	201,065.79	-4%	206,792.18	3%	173,117.75	-16%
ADAMS	21,712.10	36,182.64	67%	17,432.51	-52%	5,879.01	-66%	10,549.03	79%	20,493.27	94%
BANNOCK	7,526.04	24,316.19	223%	21,621.99	-11%	20,687.16	-4%	19,404.07	-6%	19,696.49	2%
BEAR LAKE	35,251.29	39,623.63	12%	50,320.64	27%	59,643.89	19%	48,684.05	-18%	47,247.93	-3%
BENEWAH	14,195.34	14,129.56	0%	4,293.71	-70%	6,059.84	41%	15,259.06	152%	29,430.91	93%
BINGHAM	54,040.31	46,959.89	-13%	31,938.56	-32%	60,024.13	88%	36,164.27	-40%	40,884.60	13%
BLAINE	10,855.48	41,543.51	283%	44,218.74	6%	49,307.21	12%	15,998.96	-68%	33,413.64	109%
BOISE	124,688.06	119,808.42	-4%	5,684.26	-95%	41,665.96	633%	58,101.71	39%	96,045.51	65%
BONNER	306,764.67	441,419.69	44%	437,542.10	-1%	233,672.67	-47%	293,345.05	26%	369,066.56	26%
BONNEVILLE	45,721.43	39,560.91	-13%	(12,306.58)	-131%	71,828.35	684%	33,859.87	-53%	63,399.55	87%
BOUNDARY	30,972.91	51,742.06	67%	46,771.56	-10%	59,878.55	28%	55,544.17	-7%	80,521.78	45%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	0.00	0%
CAMAS ²	32,511.13	30,229.90	-7%	36,758.65	22%	26,750.63	-27%	30,047.09	12%	28,764.09	-4%
CANYON	94,862.46	32,494.36	-66%	48,750.09	50%	83,567.91	71%	101,937.20	22%	107,175.69	5%
CARIBOU	33,892.73	32,310.92	-5%	35,809.14	11%	24,988.65	-30%	38,868.52	56%	8,328.31	-79%
CASSIA	-	2,679.36	0%	(17,956.40)	-770%	(15,515.00)	-14%	10,618.35	168%	28,336.15	167%
CLARK	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLEARWATER	141,809.19	48,108.22	-66%	59,800.77	24%	61,341.75	3%	60,327.83	-2%	35,546.35	-41%
CUSTER	13,692.54	27,663.21	102%	21,888.30	-21%	23,856.06	9%	20,316.90	-15%	29,172.15	44%
ELMORE	62,334.49	47,191.61	-24%	81,883.17	74%	81,161.14	-1%	120,236.50	48%	86,543.71	-28%
FRANKLIN	73,040.11	66,061.79	-10%	59,066.82	-11%	41,310.06	-30%	43,685.44	6%	18,362.50	-58%
FREMONT	64,434.91	107,923.15	67%	57,419.54	-47%	47,428.02	-17%	32,037.98	-32%	19,771.81	-38%
GEM	40,738.88	34,199.72	-16%	41,435.07	21%	38,324.83	-8%	37,870.73	-1%	37,822.20	0%
GOODING	43,187.15	48,730.90	13%	23,317.14	-52%	30,651.97	31%	36,266.53	18%	16,002.48	-56%
IDAHO	50,083.86	40,773.66	-19%	37,482.22	-8%	44,474.48	19%	57,978.78	30%	70,144.24	21%
JEFFERSON	27,349.19	39,704.00	45%	56,605.07	43%	15,405.16	-73%	33,489.86	117%	35,214.57	5%
JEROME	16,340.79	18,452.43	13%	21,267.09	15%	16,894.86	-21%	19,155.56	13%	10,640.75	-44%
KOOTENAI	84,409.44	202,620.88	140%	134,760.48	-33%	179,075.54	33%	184,287.41	3%	217,393.93	18%
LATAH	55,200.48	70,627.91	28%	53,747.39	-24%	24,867.64	-54%	24,441.58	-2%	19,719.17	-19%
LEMHI	6,198.92	17,509.57	182%	21,824.86	25%	29,115.23	33%	18,844.91	-35%	26,371.81	40%
LEWIS	9,499.89	2,884.66	-70%	6,940.07	141%	10,562.92	52%	6,015.53	-43%	8,521.82	42%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	-	0%
MADISON	12,124.56	16,578.89	37%	18,390.47	11%	17,440.47	-5%	14,234.80	-18%	14,762.99	4%
MINIDOKA	18,565.04	28,527.84	54%	29,030.39	2%	19,492.80	-33%	26,901.62	38%	26,504.72	-1%
NEZ PERCE	103,421.16	154,411.37	49%	148,093.41	-4%	169,613.39	15%	180,867.36	7%	171,354.76	-5%
ONEIDA	6,408.57	9,150.93	43%	9,830.23	7%	14,895.06	52%	10,048.89	-33%	9,537.27	-5%
OWYHEE	39,463.44	30,351.00	-23%	52,412.84	73%	83,590.61	59%	111,874.53	34%	125,901.45	13%
PAYETTE	36,940.79	33,571.73	-9%	22,671.33	-32%	24,994.97	10%	27,725.87	11%	26,924.61	-3%
POWER	36,703.21	46,412.52	26%	49,153.79	6%	56,646.08	15%	78,150.51	38%	80,589.50	3%
SHOSHONE	40,967.70	26,533.15	-35%	10,196.26	-62%	7,576.52	-26%	11,382.42	50%	11,353.64	0%
TETON	16,067.11	16,248.80	1%	15,372.74	-5%	9,422.63	-39%	13,331.38	41%	17,818.58	34%
TWIN FALLS	152,740.64	186,136.23	22%	156,500.58	-16%	99,810.22	-36%	100,907.28	1%	94,352.52	-6%
VALLEY	151,415.75	153,556.67	1%	145,887.95	-5%	163,056.30	12%	125,548.56	-23%	110,966.11	-12%
WASHINGTON	98,355.62	105,003.90	7%	65,962.62	-37%	54,077.35	-18%	67,651.32	25%	59,714.86	-12%
TOTAL ALL³	\$2,348,174.38	\$2,704,788.78	15%	\$2,361,501.35	-13%	\$2,294,590.81	-3%	\$2,438,753.66	6%	\$2,526,930.73	4%

(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, 2016

COUNTY	FY11	FY12	% OF CHANGE ¹	FY13	% OF CHANGE ¹	FY14	% OF CHANGE ¹	FY15	% OF CHANGE ¹	FY16	% OF CHANGE ¹
ADA	201,713.59	196,400.29	-3%	156,947.86	-20%	157,778.51	1%	160,164.09	2%	164,633.50	3%
ADAMS	16,758.49	17,482.32	4%	13,224.83	-24%	13,126.92	-1%	13,543.53	3%	14,067.45	4%
BANNOCK	7,667.38	20,179.27	163%	22,020.21	9%	20,690.58	-6%	19,416.91	-6%	19,705.45	1%
BEAR LAKE	36,617.93	24,684.11	-33%	20,324.88	-18%	21,404.02	5%	20,884.19	-2%	22,990.12	10%
BENEWAH	40,649.16	41,727.58	3%	30,619.92	-27%	35,272.48	15%	45,794.65	30%	36,237.45	-21%
BINGHAM	46,543.96	45,834.97	-2%	36,260.55	-21%	36,706.23	1%	36,540.34	0%	36,359.65	0%
BLAINE	30,920.53	29,396.96	-5%	21,961.22	-25%	22,541.70	3%	22,893.96	2%	21,233.32	-7%
BOISE	42,410.41	49,098.18	16%	40,457.06	-18%	43,474.02	7%	44,747.54	3%	46,340.65	4%
BONNER	348,892.38	361,143.26	4%	254,997.88	-29%	317,331.59	24%	285,390.41	-10%	290,951.54	2%
BONNEVILLE	141,288.39	137,973.97	-2%	98,657.16	-28%	116,610.91	18%	109,038.27	-6%	108,830.84	0%
BOUNDARY	21,390.58	19,582.41	-8%	16,444.02	-16%	15,647.94	-5%	14,726.58	-6%	15,928.30	8%
BUTTE	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CAMAS ²	7,967.58	8,718.77	9%	6,634.61	-24%	6,791.98	2%	6,719.12	-1%	6,015.55	-10%
CANYON	119,055.13	122,072.16	3%	96,389.15	-21%	106,695.69	11%	100,687.83	-6%	99,790.34	-1%
CARIBOU	15,752.47	16,459.67	4%	13,676.53	-17%	13,138.40	-4%	12,865.95	-2%	11,971.13	-7%
CASSIA	46,651.06	46,504.69	0%	31,916.97	-31%	38,033.84	19%	35,138.22	-8%	34,753.76	-1%
CLARK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CLEARWATER	60,443.38	62,665.78	4%	50,453.21	-19%	52,092.28	3%	52,312.50	0%	53,369.21	2%
CUSTER	15,399.14	17,089.76	11%	12,695.96	-26%	13,536.30	7%	13,385.93	-1%	13,055.51	-2%
ELMORE	76,163.46	74,595.35	-2%	65,193.14	-13%	62,304.54	-4%	62,392.29	0%	63,609.79	2%
FRANKLIN	22,285.89	20,643.81	-7%	13,195.16	-36%	17,434.82	32%	16,237.39	-7%	16,296.81	0%
FREMONT	59,328.45	59,214.56	0%	42,043.19	-29%	46,789.45	11%	43,418.77	-7%	45,572.84	5%
GEM	30,115.66	28,863.34	-4%	24,058.15	-17%	23,795.36	-1%	23,776.59	0%	24,158.06	2%
GOODING	15,867.18	16,033.55	1%	12,469.43	-22%	13,218.55	6%	12,888.99	-2%	11,606.04	-10%
IDAHO	19,585.20	21,977.54	12%	17,833.80	-19%	16,412.04	-8%	21,030.50	28%	19,219.49	-9%
JEFFERSON	16,104.64	16,270.95	1%	14,626.94	-10%	14,303.30	-2%	16,127.12	13%	17,767.54	10%
JEROME	13,137.19	12,898.14	-2%	9,965.55	-23%	10,038.81	1%	10,753.76	7%	10,875.97	1%
KOOTENAI	567,580.17	636,617.92	12%	505,047.51	-21%	612,100.82	21%	531,437.56	-13%	595,908.79	12%
LATAH	25,027.57	29,226.74	17%	23,720.66	-19%	24,384.00	3%	23,868.32	-2%	21,088.01	-12%
LEMHI	9,061.30	9,146.39	1%	7,166.38	-22%	7,618.91	6%	7,902.48	4%	7,589.99	-4%
LEWIS	5,000.42	4,797.26	-4%	4,135.39	-14%	4,222.85	2%	4,363.17	3%	4,671.12	7%
LINCOLN	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
MADISON	7,415.54	6,925.65	-7%	5,051.31	-27%	4,793.64	-5%	4,115.13	-14%	3,794.75	-8%
MINIDOKA	19,904.98	20,144.67	1%	16,114.78	-20%	17,913.27	11%	17,829.52	0%	19,396.67	9%
NEZ PERCE	96,041.26	101,769.93	6%	75,761.58	-26%	92,913.65	23%	75,514.87	-19%	85,271.60	13%
ONEIDA	9,453.91	6,986.00	-26%	5,924.81	-15%	6,008.08	1%	5,869.84	-2%	5,834.19	-1%
OWYHEE	43,751.86	46,420.26	6%	38,846.85	-16%	40,274.33	4%	40,644.57	1%	39,681.21	-2%
PAYETTE	28,513.40	30,342.50	6%	23,682.81	-22%	23,700.17	0%	25,090.71	6%	21,520.99	-14%
POWER	51,225.35	46,088.67	-10%	35,032.25	-24%	34,124.18	-3%	33,023.68	-3%	31,677.85	-4%
SHOSHONE	18,487.92	20,507.08	11%	15,837.28	-23%	18,293.42	16%	20,132.46	10%	19,863.99	-1%
TETON	8,185.41	7,099.67	-13%	5,998.46	-16%	5,369.09	-10%	5,428.75	1%	6,768.91	25%
TWIN FALLS	85,166.13	85,020.66	0%	68,180.13	-20%	69,794.79	2%	71,206.14	2%	71,556.72	0%
VALLEY	149,752.29	144,086.02	-4%	125,202.62	-13%	134,497.52	7%	121,730.85	-9%	121,010.23	-1%
WASHINGTON	52,332.80	52,381.63	0%	41,270.17	-21%	39,381.20	-5%	40,577.54	3%	38,024.92	-6%
TOTAL ALL³	\$ 2,629,609.54	\$ 2,715,072.44	3%	\$ 2,120,040.37	-22%	\$ 2,370,560.18	12%	\$ 2,229,611.02	-6%	\$ 2,299,000.25	3%

(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, 2016

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
VESSEL ACCOUNT (BOAT REGISTRATIONS)							
Personnel	611,626.74	59,079.80	0.00	0.00	670,706.54	0.00	670,706.54
Benefits	281,313.44	20,114.18	0.00	0.00	301,427.62	0.00	301,427.62
Travel	33,442.67	2,644.45	0.00	0.00	36,087.12	0.00	36,087.12
Equipment	401,053.40	0.00	37,012.18	0.00	438,065.58	110,453.01	548,518.59
Supplies	397,960.86	3,113.65	37,887.05	1,166.59	440,128.15	5,911.20	446,039.35
Contractual	6,505.28	0.00	11,146.72	3,249.88	20,901.88	8,448.69	29,350.57
Other	8,327.39	698.00	0.00	0.00	9,025.39	0.00	9,025.39
Construction	27,705.49	0.00	0.00	1,817.84	29,523.33	54,985.60	84,508.93
Total	\$ 1,767,935.28	\$ 85,650.08	\$ 86,045.95	\$ 6,234.31	\$ 1,945,865.61	\$ 179,798.50	\$ 2,125,664.11

FEDERAL BOATING SAFETY GRANTS (BSG)							
Personnel	525,323.22	11,610.37	0.00	0.00	536,933.59	0.00	536,933.59
Benefits	4,371.23	809.81	0.00	0.00	5,181.04	0.00	5,181.04
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	24,230.66	0.00	0.00	0.00	24,230.66	0.00	24,230.66
Supplies	1,719.64	216.00	0.00	0.00	1,935.64	0.00	1,935.64
Contractual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	43.00	0.00	0.00	0.00	43.00	0.00	43.00
Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$ 555,687.75	\$ 12,636.18	\$ -	\$ -	\$ 568,323.93	\$ -	\$ 568,323.93

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	3,570.92	0.00	0.00	0.00	3,570.92	0.00	3,570.92
Equipment	20,615.00	0.00	0.00	0.00	20,615.00	0.00	20,615.00
Supplies	0.00	0.00	0.00	0.00	0.00	100,936.50	100,936.50
Contractual	0.00	0.00	0.00	0.00	0.00	14,318.45	14,318.45
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	289,817.31	289,817.31
Total	\$ 24,185.92	\$ -	\$ -	\$ -	\$ 24,185.92	\$ 405,072.26	\$ 429,258.18

OTHER FUNDS ALLOWABLE AS BSG MATCH							
Personnel	10,336.95	0.00	0.00	0.00	10,336.95	0.00	10,336.95
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	3,565.73	0.00	0.00	0.00	3,565.73	0.00	3,565.73
Supplies	26,801.34	0.00	0.00	0.00	26,801.34	0.00	26,801.34
Contractual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	23,032.00	0.00	0.00	23,032.00	0.00	23,032.00
Construction	0.00	0.00	0.00	0.00	0.00	1,684.97	1,684.97
Total	\$ 40,704.02	\$ 23,032.00	\$ -	\$ -	\$ 63,736.02	\$ 1,684.97	\$ 65,420.99

OTHER FUNDS NOT ALLOWABLE AS BSG MATCH							
Personnel	11,540.71	0.00	0.00	0.00	11,540.71	0.00	11,540.71
Benefits	5,269.97	0.00	0.00	0.00	5,269.97	0.00	5,269.97
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	28,861.00	0.00	0.00	0.00	28,861.00	17,000.00	45,861.00
Supplies	12,914.78	0.00	0.00	0.00	12,914.78	10,448.31	23,363.09
Contractual	12,000.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00
Other	3.50	0.00	0.00	0.00	3.50	0.00	3.50
Construction	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Total	\$ 70,589.96	\$ -	\$ -	\$ -	\$ 70,589.96	\$ 28,448.31	\$ 99,038.27

SUMMARY BY FUNDING SOURCE							
Vessel Fund	1,767,935.28	85,650.08	86,045.95	6,234.31	1,945,865.61	179,798.50	2,125,664.11
Boat Safety	555,687.75	12,636.18	0.00	0.00	568,323.93	0.00	568,323.93
Waterways	24,185.92	0.00	0.00	0.00	24,185.92	405,072.26	429,258.18
Other Allowable	40,704.02	23,032.00	0.00	0.00	63,736.02	1,684.97	65,420.99
Other NOT Allowable	70,589.96	0.00	0.00	0.00	70,589.96	28,448.31	99,038.27
Total	\$ 2,459,102.92	\$ 121,318.26	\$ 86,045.95	\$ 6,234.31	\$ 2,672,701.44	\$ 615,004.04	\$ 3,287,705.48

VESSEL FUND (BOAT REGISTRATION)

Expenditures by County

For Fiscal Year Ending September 30, 2016

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	145,998.36	6,035.94	39,066.62	0.00	191,100.92	2,607.04	193,707.96
ADAMS	1,114.30	3,008.91	0.00	0.00	4,123.21	0.00	4,123.21
BANNOCK	0.00	0.00	0.00	0.00	0.00	19,413.03	19,413.03
BEAR LAKE	24,185.25	1,084.99	0.00	0.00	25,270.24	0.00	25,270.24
BENEWAH	21,073.99	391.61	0.00	0.00	21,465.60	600.00	22,065.60
BINGHAM	29,105.17	2,534.15	0.00	0.00	31,639.32	0.00	31,639.32
BLAINE	983.90	454.87	0.00	0.00	1,438.77	545.31	1,984.08
BOISE	10,428.22	147.63	7,662.00	0.00	18,237.85	0.00	18,237.85
BONNER	169,185.72	2,781.01	17,806.15	1,166.59	190,939.47	24,290.56	215,230.03
BONNEVILLE	65,855.43	42.30	13,393.43	0.00	79,291.16	1,600.00	80,891.16
BOUNDARY	2,305.48	0.00	0.00	0.00	2,305.48	0.00	2,305.48
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	91,985.86	2,540.67	25.32	0.00	94,551.85	0.00	94,551.85
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	16,515.53	1,002.78	0.00	0.00	17,518.31	0.00	17,518.31
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	65,671.95	6,303.00	696.24	0.00	72,671.19	0.00	72,671.19
CUSTER	1,769.79	58.97	0.00	1,817.84	3,646.60	439.66	4,086.26
ELMORE	96,534.95	767.63	0.00	0.00	97,302.58	0.00	97,302.58
FRANKLIN	20,725.37	1,751.90	0.00	0.00	22,477.27	0.00	22,477.27
FREMONT	42,448.41	891.60	0.00	0.00	43,340.01	0.00	43,340.01
GEM	22,755.10	2,985.99	0.00	0.00	25,741.09	0.00	25,741.09
GOODING	28,937.09	0.00	0.00	0.00	28,937.09	0.00	28,937.09
IDAHO	7,054.03	0.00	0.00	0.00	7,054.03	0.00	7,054.03
JEFFERSON	13,179.03	2,863.80	0.00	0.00	16,042.83	0.00	16,042.83
JEROME	19,390.78	0.00	0.00	0.00	19,390.78	0.00	19,390.78
KOOTENAI	527,506.44	30,599.64	4,696.19	0.00	562,802.27	0.00	562,802.27
LATAH	18,000.00	0.00	0.00	0.00	18,000.00	7,810.42	25,810.42
LEMHI	2,337.09	0.00	0.00	0.00	2,337.09	0.00	2,337.09
LEWIS	2,164.83	0.00	0.00	0.00	2,164.83	0.00	2,164.83
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	2,791.71	0.00	0.00	0.00	2,791.71	0.00	2,791.71
MINIDOKA	3,295.26	199.50	0.00	0.00	3,494.76	0.00	3,494.76
NEZ PERCE	84,734.93	2,424.75	0.00	3,249.88	90,409.56	4,403.38	94,812.94
ONEIDA	6,642.87	319.94	2,700.00	0.00	9,662.81	0.00	9,662.81
OWYHEE	25,459.42	124.87	0.00	0.00	25,584.29	0.00	25,584.29
PAYETTE	9,308.67	13,013.58	0.00	0.00	22,322.25	0.00	22,322.25
POWER	14,471.43	574.92	0.00	0.00	15,046.35	14,192.51	29,238.86
SHOSHONE	11,981.57	0.00	0.00	0.00	11,981.57	5,911.20	17,892.77
TETON	2,281.71	0.00	0.00	0.00	2,281.71	0.00	2,281.71
TWIN FALLS	31,115.26	1,434.54	0.00	0.00	32,549.80	45,382.29	77,932.09
VALLEY	81,792.80	1,196.78	0.00	0.00	82,989.58	52,603.10	135,592.68
WASHINGTON	45,847.58	113.80	0.00	0.00	45,961.38	0.00	45,961.38
TOTAL	\$ 1,767,935.28	\$ 85,650.08	\$ 86,045.95	\$ 6,234.31	\$ 1,945,865.61	\$ 179,798.50	\$ 2,125,664.11

FEDERAL BOATING SAFETY GRANT (BSG)

Expenditures By County

For Fiscal Year Ending September 30, 2016

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	23,278.00	0.00	0.00	0.00	23,278.00	0.00	23,278.00
ADAMS	6,747.00	0.00	0.00	0.00	6,747.00	0.00	6,747.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	22,477.00	0.00	0.00	0.00	22,477.00	0.00	22,477.00
BENEWAH	6,723.00	0.00	0.00	0.00	6,723.00	0.00	6,723.00
BINGHAM	11,080.00	0.00	0.00	0.00	11,080.00	0.00	11,080.00
BLAINE	2,994.70	2,016.13	0.00	0.00	5,010.83	0.00	5,010.83
BOISE	8,007.00	0.00	0.00	0.00	8,007.00	0.00	8,007.00
BONNER	86,099.00	0.00	0.00	0.00	86,099.00	0.00	86,099.00
BONNEVILLE	27,849.94	1,085.06	0.00	0.00	28,935.00	0.00	28,935.00
BOUNDARY	1,063.72	216.00	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	32,504.00	0.00	0.00	0.00	32,504.00	0.00	32,504.00
CARIBOU	6,156.13	4,303.87	0.00	0.00	10,460.00	0.00	10,460.00
CASSIA	10,407.00	0.00	0.00	0.00	10,407.00	0.00	10,407.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	31,231.00	0.00	0.00	0.00	31,231.00	0.00	31,231.00
CUSTER	5,644.72	762.28	0.00	0.00	6,407.00	0.00	6,407.00
ELMORE	23,801.00	0.00	0.00	0.00	23,801.00	0.00	23,801.00
FRANKLIN	3,741.00	0.00	0.00	0.00	3,741.00	0.00	3,741.00
FREMONT	14,499.00	0.00	0.00	0.00	14,499.00	0.00	14,499.00
GEM	11,038.00	0.00	0.00	0.00	11,038.00	0.00	11,038.00
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	3,118.09	1,665.91	0.00	0.00	4,784.00	0.00	4,784.00
JEROME	2,976.07	703.93	0.00	0.00	3,680.00	0.00	3,680.00
KOOTENAI	83,205.00	0.00	0.00	0.00	83,205.00	0.00	83,205.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	1,713.30	226.70	0.00	0.00	1,940.00	0.00	1,940.00
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	3,888.02	573.79	0.00	0.00	4,461.81	0.00	4,461.81
NEZ PERCE	10,758.00	0.00	0.00	0.00	10,758.00	0.00	10,758.00
ONEIDA	1,199.00	0.00	0.00	0.00	1,199.00	0.00	1,199.00
OWYHEE	20,907.67	867.33	0.00	0.00	21,775.00	0.00	21,775.00
PAYETTE	3,242.00	0.00	0.00	0.00	3,242.00	0.00	3,242.00
POWER	12,474.38	215.19	0.00	0.00	12,689.57	0.00	12,689.57
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	18,796.00	0.00	0.00	0.00	18,796.00	0.00	18,796.00
VALLEY	41,891.00	0.00	0.00	0.00	41,891.00	0.00	41,891.00
WASHINGTON	13,245.00	0.00	0.00	0.00	13,245.00	0.00	13,245.00
TOTAL	\$ 555,687.75	\$ 12,636.18	\$ -	\$ -	\$ 568,323.93	\$ -	\$ 568,323.93

STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANT

Expenditures By County

For Fiscal Year Ending September 30, 2016

	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	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	20,615.00	0.00	0.00	0.00	20,615.00	0.00	20,615.00
BLAINE	3,570.92	0.00	0.00	0.00	3,570.92	14,318.45	17,889.37
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	85,000.00	85,000.00
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	26,981.28	26,981.28
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	20,000.00	20,000.00
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	73,955.22	73,955.22
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	0.00	0.00
VALLEY	0.00	0.00	0.00	0.00	0.00	184,817.31	184,817.31
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 24,185.92	\$ -	\$ -	\$ -	\$ 24,185.92	\$ 405,072.26	\$ 429,258.18

OTHER FUNDS ALLOWABLE AS BSG MATCH

Expenditures By County

For Fiscal Year Ending September 30, 2016

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	1,508.96	0.00	0.00	0.00	1,508.96	0.00	1,508.96
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	10,336.95	0.00	0.00	0.00	10,336.95	0.00	10,336.95
BENEWAH	2,015.59	0.00	0.00	0.00	2,015.59	0.00	2,015.59
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	1,684.97	1,684.97
BOISE	423.48	0.00	0.00	0.00	423.48	0.00	423.48
BONNER	(1,658.78)	0.00	0.00	0.00	(1,658.78)	0.00	(1,658.78)
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	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	523.71	0.00	0.00	0.00	523.71	0.00	523.71
FRANKLIN	3,600.00	0.00	0.00	0.00	3,600.00	0.00	3,600.00
FREMONT	500.00	0.00	0.00	0.00	500.00	0.00	500.00
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	560.56	0.00	0.00	0.00	560.56	0.00	560.56
KOOTENAI	19,397.30	0.00	0.00	0.00	19,397.30	0.00	19,397.30
LATAH	989.58	0.00	0.00	0.00	989.58	0.00	989.58
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	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	2,506.67	0.00	0.00	0.00	2,506.67	0.00	2,506.67
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	23,032.00	0.00	0.00	23,032.00	0.00	23,032.00
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
TOTAL	\$ 40,704.02	\$ 23,032.00	\$ -	\$ -	\$ 63,736.02	\$ 1,684.97	\$ 65,420.99

OTHER FUNDS NOT ALLOWABLE AS BSG MATCH

Expenditures By County

For Fiscal Year Ending September 30, 2016

	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	32,173.50	0.00	0.00	0.00	32,173.50	0.00	32,173.50
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	250.00	0.00	0.00	0.00	250.00	0.00	250.00
BENEWAH	4,000.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
BINGHAM	250.00	0.00	0.00	0.00	250.00	0.00	250.00
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	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	3,365.66	0.00	0.00	0.00	3,365.66	0.00	3,365.66
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	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
FREMONT	1,872.42	0.00	0.00	0.00	1,872.42	0.00	1,872.42
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	76.70	0.00	0.00	0.00	76.70	0.00	76.70
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	17,000.00	17,000.00
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	10,448.31	10,448.31
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	7,100.00	0.00	0.00	0.00	7,100.00	0.00	7,100.00
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	8,501.68	0.00	0.00	0.00	8,501.68	0.00	8,501.68
WASHINGTON	12,000.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00
TOTAL	\$ 70,589.96	\$ -	\$ -	\$ -	\$ 70,589.96	\$ 28,448.31	\$ 99,038.27

ALL BOATING PROGRAM FUNDS

Expenditures by County

For Fiscal Year Ending September 30, 2016

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	170,785.32	6,035.94	39,066.62	0.00	215,887.88	2,607.04	218,494.92
ADAMS	40,034.80	3,008.91	0.00	0.00	43,043.71	0.00	43,043.71
BANNOCK	0.00	0.00	0.00	0.00	0.00	19,413.03	19,413.03
BEAR LAKE	57,249.20	1,084.99	0.00	0.00	58,334.19	0.00	58,334.19
BENEWAH	33,812.58	391.61	0.00	0.00	34,204.19	600.00	34,804.19
BINGHAM	61,050.17	2,534.15	0.00	0.00	63,584.32	0.00	63,584.32
BLAINE	7,549.52	2,471.00	0.00	0.00	10,020.52	17,548.73	27,569.25
BOISE	18,858.70	147.63	7,662.00	0.00	26,668.33	0.00	26,668.33
BONNER	253,625.94	2,781.01	17,806.15	1,166.59	275,379.69	24,290.56	299,670.25
BONNEVILLE	60,685.11	1,127.36	13,393.43	0.00	75,205.90	119,620.26	194,826.16
BOUNDARY	3,369.20	216.00	0.00	0.00	3,585.20	0.00	3,585.20
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	124,489.86	2,540.67	25.32	0.00	127,055.85	0.00	127,055.85
CARIBOU	9,521.79	4,303.87	0.00	0.00	13,825.66	0.00	13,825.66
CASSIA	26,922.53	1,002.78	0.00	0.00	27,925.31	0.00	27,925.31
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	96,902.95	6,303.00	696.24	0.00	103,902.19	26,981.28	130,883.47
CUSTER	7,414.50	821.26	0.00	1,817.84	10,053.60	439.66	10,493.26
ELMORE	120,859.66	767.63	0.00	0.00	121,627.29	0.00	121,627.29
FRANKLIN	29,066.37	1,751.90	0.00	0.00	30,818.27	0.00	30,818.27
FREMONT	59,319.83	891.60	0.00	0.00	60,211.43	20,000.00	80,211.43
GEM	33,793.10	2,985.99	0.00	0.00	36,779.09	0.00	36,779.09
GOODING	31,870.09	0.00	0.00	0.00	31,870.09	0.00	31,870.09
IDAHO	7,054.03	0.00	0.00	0.00	7,054.03	0.00	7,054.03
JEFFERSON	16,373.82	4,529.71	0.00	0.00	20,903.53	0.00	20,903.53
JEROME	22,927.41	703.93	0.00	0.00	23,631.34	0.00	23,631.34
KOOTENAI	630,108.74	30,599.64	4,696.19	0.00	665,404.57	0.00	665,404.57
LATAH	18,989.58	0.00	0.00	0.00	18,989.58	7,810.42	26,800.00
LEMHI	4,050.39	226.70	0.00	0.00	4,277.09	0.00	4,277.09
LEWIS	2,164.83	0.00	0.00	0.00	2,164.83	0.00	2,164.83
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	2,791.71	0.00	0.00	0.00	2,791.71	0.00	2,791.71
MINIDOKA	7,183.28	773.29	0.00	0.00	7,956.57	17,000.00	24,956.57
NEZ PERCE	95,492.93	2,424.75	0.00	3,249.88	101,167.56	88,806.91	189,974.47
ONEIDA	7,841.87	319.94	2,700.00	0.00	10,861.81	0.00	10,861.81
OWYHEE	46,367.09	992.20	0.00	0.00	47,359.29	0.00	47,359.29
PAYETTE	12,550.67	13,013.58	0.00	0.00	25,564.25	0.00	25,564.25
POWER	36,552.49	790.10	0.00	0.00	37,342.59	14,192.51	51,535.10
SHOSHONE	11,981.57	0.00	0.00	0.00	11,981.57	5,911.20	17,892.77
TETON	2,281.71	0.00	0.00	0.00	2,281.71	0.00	2,281.71
TWIN FALLS	49,911.26	24,466.54	0.00	0.00	74,377.80	45,382.29	119,760.09
VALLEY	132,185.48	1,196.78	0.00	0.00	133,382.26	237,420.41	370,802.67
WASHINGTON	71,092.58	113.80	0.00	0.00	71,206.38	0.00	71,206.38
TOTAL	\$ 2,426,082.66	\$ 121,318.26	\$ 86,045.95	\$ 6,234.31	\$ 2,639,681.18	\$ 648,024.30	\$ 3,287,705.48

FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON

IDPR FUND 0348

For Fiscal Year Ending September 30, 2016

COUNTY	FY11	FY12	% OF CHANGE	FY13	% OF CHANGE	FY14	% OF CHANGE	FY15	% OF CHANGE	FY16	% OF CHANGE
ADA	36,565.97	16,309.71	-55%	31,176.00	91%	29,221.01	-6%	24,621.00	-16%	23,278.00	-20%
ADAMS	13,568.87	4,171.10	-69%	9,140.00	119%	4,779.00	-48%	5,748.00	20%	6,747.00	41%
BANNOCK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
BEAR LAKE	29,614.63	15,487.25	-48%	25,034.00	62%	24,158.00	-3%	23,869.00	-1%	22,477.00	-7%
BENEWAH	8,480.73	4,632.99	-45%	8,867.00	91%	10,264.00	16%	23,869.00	133%	6,723.00	-34%
BINGHAM	15,517.92	8,655.22	-44%	16,015.00	85%	15,745.00	-2%	6,028.00	-62%	11,080.00	-30%
BLAINE	10,184.74	2,957.36	-71%	4,302.00	45%	3,040.00	-29%	3,176.27	4%	5,010.83	65%
BOISE	26,526.04	6,993.84	-74%	12,092.00	73%	0.00	-100%	10,021.00	0%	8,007.00	0%
BONNER	105,733.00	58,308.87	-45%	115,053.00	97%	118,608.00	3%	96,529.00	-19%	86,099.00	-27%
BONNEVILLE	36,792.96	17,849.64	-51%	38,219.00	114%	39,144.00	2%	37,896.00	-3%	28,935.00	-26%
BOUNDARY	3,891.19	1,229.19	-68%	0.00	-100%	0.00	0%	1,600.00	0%	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	38,779.90	19,384.92	-50%	44,841.00	131%	43,165.00	-4%	38,389.00	-11%	32,504.00	-25%
CARIBOU	10,973.80	7,300.56	-33%	16,287.00	123%	15,853.00	-3%	12,680.00	-20%	10,460.00	-34%
CASSIA	13,845.14	7,118.00	-49%	14,319.00	101%	15,477.00	8%	11,992.00	-23%	10,407.00	-33%
CLARK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CLEARWATER	35,596.75	16,892.23	-53%	36,808.00	118%	36,662.00	0%	33,431.00	-9%	31,231.00	-15%
CUSTER	6,297.75	3,442.49	-45%	6,446.00	87%	6,013.00	-7%	6,293.00	5%	6,407.00	7%
ELMORE	29,562.90	14,281.26	-52%	26,671.00	87%	34,585.00	30%	28,325.00	-18%	23,801.00	-31%
FRANKLIN	0.00	0.00	0%	0.00	0%	3,005.00	0%	3,153.00	5%	3,741.00	24%
FREMONT	18,256.89	11,720.97	-36%	26,329.00	125%	25,191.00	-4%	16,371.00	-35%	14,499.00	-42%
GEM	9,298.38	8,724.59	-6%	15,747.00	80%	15,103.00	-4%	10,967.00	-27%	11,038.00	-27%
GOODING	4,107.43	2,089.08	-49%	4,477.00	114%	9,002.00	101%	3,388.00	-62%	2,933.00	-67%
IDAHO	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
JEFFERSON	5,809.46	2,610.89	-55%	4,246.32	63%	6,067.00	43%	4,986.00	-18%	4,784.00	-21%
JEROME	3,860.90	1,238.40	-68%	3,064.10	147%	4,444.00	45%	3,031.00	-32%	3,680.00	-17%
KOOTENAI	108,348.00	65,011.00	-40%	148,516.00	128%	136,800.00	-8%	112,244.00	-18%	83,205.00	-39%
LATAH	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
LEMHI	2,426.79	1,057.34	-56%	1,642.00	55%	2,750.00	67%	2,274.00	-17%	1,940.00	-29%
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	1,559.66	827.13	-47%	1,587.00	92%	1,842.00	16%	0.00	-100%	0.00	-100%
MINIDOKA	5,691.97	3,502.64	-38%	7,618.00	117%	5,912.00	-22%	5,595.00	-5%	4,461.81	-25%
NEZ PERCE	46,577.64	14,973.41	-68%	34,495.00	130%	33,539.00	-3%	17,421.00	-48%	10,758.00	-68%
ONEIDA	0.00	693.10	0%	1,990.00	187%	1,984.00	0%	1,566.00	-21%	1,199.00	-40%
OWYHEE	31,419.07	17,878.50	-43%	29,352.00	64%	25,599.00	-13%	24,234.00	-5%	21,775.00	-15%
PAYETTE	4,319.02	2,105.33	-51%	4,763.00	126%	4,462.00	-6%	3,757.00	-16%	3,242.00	-27%
POWER	17,064.79	7,326.81	-57%	13,532.00	85%	14,274.00	5%	11,974.75	-16%	12,689.57	-11%
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	17,861.54	10,283.06	-42%	19,652.00	91%	25,373.00	29%	23,098.00	-9%	18,796.00	-26%
VALLEY	46,863.34	25,587.26	-45%	58,950.00	130%	60,085.00	2%	47,447.00	-21%	41,891.00	-30%
WASHINGTON	20,563.09	10,645.06	-48%	18,084.00	70%	19,455.00	8%	16,703.00	-14%	13,245.00	-32%
TOTAL ALL	\$ 765,960.26	\$ 391,289.20	-49%	\$ 799,314.42	104%	\$ 791,601.01	-1%	\$ 672,677.02	-15%	\$ 568,323.93	-16%

WATERWAYS IMPROVEMENT FUND (WIF) GRANTS EXPENDITURES COMPARISON
IDPR FUND 0247.02
For Fiscal Year Ending September 30, 2016

	FY11	FY12	% OF CHANGE	FY13	% OF CHANGE	FY14	% OF CHANGE	FY15	% OF CHANGE	FY16	% OF CHANGE
ADA	65,999.24	20,274.00	-69%	425.00	-98%	27,440.00	6356%	-	-100%	-	-100%
ADAMS	-	-	N/A	-	N/A	-	N/A	16,040.00	N/A	-	N/A
BANNOCK	-	-	N/A								
BEAR LAKE	-	-	N/A								
BENEWAH	-	-	N/A								
BINGHAM	1,685.97	-	-100%	36,357.00	N/A	-	-100%	18,274.00	0%	20,615.00	0%
BLAINE	22,614.00	-	-100%	-	N/A	19,750.00	N/A	1,074.96	-95%	17,889.37	-9%
BOISE	-	-	0%	68,250.00	N/A	-	-100%	-	N/A	-	N/A
BONNER	75,802.00	7,500.00	-90%	58,005.00	673%	70,854.00	22%	-	-100%	-	-100%
BONNEVILLE	88,690.69	86,752.58	-2%	28,500.00	-67%	29,640.00	4%	50,000.00	69%	85,000.00	187%
BOUNDARY	10,158.67	1,230.33	-88%	28,477.00	2215%	-	-100%	-	N/A	-	N/A
BUTTE	-	-	N/A								
CAMAS	-	-	N/A								
CANYON	-	35,071.50	N/A	-	-100%	-	N/A	-	N/A	-	N/A
CARIBOU	-	-	N/A								
CASSIA	-	-	N/A								
CLARK	-	-	N/A								
CLEARWATER	-	124,069.88	N/A	-	-100%	-	N/A	36,134.73	N/A	26,981.28	N/A
CUSTER	-	-	N/A								
ELMORE	-	-	N/A	-	N/A	-	N/A	35,750.00	N/A	-	N/A
FRANKLIN	-	-	N/A								
FREMONT	-	8,651.00	N/A	-	-100%	17,067.00	N/A	86,000.00	404%	20,000.00	17%
GEM	-	-	N/A	40,807.00	N/A	-	-100%	-	N/A	-	N/A
GOODING	36,617.00	-	-100%	-	N/A	-	N/A	-	N/A	-	N/A
IDAHO	-	-	N/A								
JEFFERSON	-	-	N/A								
JEROME	-	6,700.00	N/A	-	-100%	-	N/A	54,478.00	N/A	-	N/A
KOOTENAI	118,923.89	-	-100%	315,578.30	0%	264,843.00	-16%	46,616.65	-82%	-	-100%
LATAH	-	-	N/A								
LEMHI	-	-	N/A	-	N/A	-	N/A	47,504.00	N/A	-	N/A
LEWIS	-	-	N/A								
LINCOLN	-	-	N/A								
MADISON	-	24,600.00	N/A	-	-100%	-	N/A	-	N/A	-	N/A
MINIDOKA	53,256.50	-	-100%	-	N/A	-	N/A	-	N/A	-	N/A
NEZ PERCE	62,768.50	-	-100%	32,769.28	0%	5,330.00	-84%	-	-100%	73,955.22	1288%
ONEIDA	-	-	N/A								
OWYHEE	-	-	N/A								
PAYETTE	-	-	N/A	-	N/A	-	N/A	115,412.69	N/A	-	N/A
POWER	-	-	N/A								
SHOSHONE	-	-	N/A								
TETON	-	-	N/A								
TWIN FALLS	-	34,212.50	N/A	85,398.00	150%	11,739.00	-86%	17,339.70	48%	-	-100%
VALLEY	14,840.00	25,914.00	75%	40,000.00	54%	13,456.00	-66%	-	-100%	184,817.31	1273%
WASHINGTON	-	-	N/A	-	0%	-	N/A	-	0%	-	N/A
TOTAL ALL	551,356.46	374,975.79	-32%	734,566.58	96%	460,119.00	-37%	524,624.73	14%	429,258.18	-18%

County	Adjusted Ending Fund Balance ¹	State Vessel Account Revenue	Surplus	Description of Projects and/or Purchases
Ada	173,117.75	164,633.50	8,484.25	Dock repair materials and equipment, moorings and Turner Gulch seasonal ramp refurbishing
Adams	20,493.27	14,067.45	6,425.82	To purchase a boat shed
Bannock	19,696.49	19,705.45	-	No funds to retain.
Bear Lake	47,247.93	22,990.12	24,257.81	To purchase a new boat, radio and equipment.
Benewah	29,430.91	36,237.45	-	No funds to retain.
Bingham	40,884.60	36,359.65	4,524.95	Equipping new marine deputy vehicle
Blaine	33,413.64	21,233.32	12,180.32	No Request for retention form provided
Boise	96,045.51	46,340.65	49,704.86	Phase 2 of the vessel storage facility and replacement of the patrol boat.
Bonner	369,066.56	293,345.05	75,721.51	Hope boat ramp replacement and extension, Priest Lake thorofare breakwater repairs, Mooring buoys, marine patrol dock Hope pilings and gangway, Garfield Bay pumpout station, ramp extension and replacement, marine patrol onboard mobile replacement, computer terminal.
Bonneville	63,399.55	108,830.84	-	No funds to retain.
Boundary	80,521.78	15,928.30	64,593.48	Under contract to repair/replace docks at Rocky Point (\$60,802). Pursuing WIF grant and would like to retain funds to apply towards the 50% grant match of \$30,000. In addition, repairs are needed at boat launches for Deep Creek(\$12,000) and Copeland (\$10,000).
Butte				
Camas	28,764.09	6,015.55	22,748.54	Spray weeds at Twin Lakes Reservoir (\$15,000), contribute to new dock floats and improvements at Kids Pond(\$4,300), maintain/improve facilities at west Magic Reservoir (\$3000), contribute to Man-Made Park project (\$1102).
Canyon	107,175.69	99,790.34	7,385.35	To help with BSG match, equipment, search and rescue supplies.
Caribou	8,323.31	11,971.13	-	No funds to retain.
Cassia	28,336.15	34,753.76	-	No funds to retain.
Clark				
Clearwater	35,546.35	53,369.21	-	No funds to retain.
Custer	29,172.15	13,055.51	16,116.64	Improving ramps and docks, provide training and increase law enforcement patrol with part time employee.
Elmore	86,543.71	63,609.79	22,933.92	\$10,000 to Forest Service Elk Creek boat ramp grant, improvements to Hammett boat ramp (+/- \$10,000), Equipment upgrade to jet boat (\$2000)
Franklin	18,362.50	16,296.81	2,065.69	Funds for equipment purchases
Fremont	19,771.81	45,572.84	-	No funds to retain.
Gem	37,822.20	24,158.06	13,664.14	Purchase Buoys, anchors, cable (\$3000), provide training and education (\$4164), maintenance on boat, jet skis and truck (\$2000), service dive gear (\$1000), PFD's and safety equipment (\$2000) and Uniforms (\$1500).
Gooding	16,002.48	11,606.04	4,396.44	Purchase new tow vehicle in 2019.
Idaho	70,144.24	19,219.49	50,924.75	Extend and widen Pine Bar Boat Ramp
Jefferson	35,214.57	17,767.54	17,447.03	Purchase a new rescue boat and personal watercraft for Sheriff's Office. Plans to apply for grants to assist in the purchase.
Jerome	10,640.75	10,875.97	-	No funds to retain.
Kootenai	217,393.93	595,908.79	-	No funds to retain.
Latah	19,719.17	21,088.01	-	No funds to retain.
Lemhi	26,371.81	7,589.99	18,781.82	Dock repair and replacement at Williams Lake

Table 14

Lewis	8,521.82	4,671.12	3,850.70	Purchase water rescue equipment and Clearwater Management Council annual dues.
Lincoln				
Madison	14,762.99	3,794.75	10,968.24	To maintain boats, provide training, ramp repairs and to purchase a rescue suit, lifejackets and flotation devise.
Minidoka	26,504.72	19,396.67	7,108.05	To purchase (2) wet suits (\$1100), a dive trailer (\$4500-\$5000) and upgrading the tow vehicle.
Nez Perce	171,354.76	85,271.60	86,083.16	\$95,000 for Southway boat ramp parking lot extension; \$75,000 for Steelhead Park parking expansion; \$20,000 for Steelhead park boat ramp extension. To be completed by September 30, 2019.
Oneida	9,537.27	5,834.19	3,703.08	Purchase new training items such as laptops, projectors. Add/update the trailer breaks on the waterways transport vehicle.
Owyhee	125,901.45	39,681.21	86,220.24	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). Updating search and rescue equipment and towards new boat purchase.
Payette	26,924.61	21,520.99	5,403.62	To purchase (2) Mustang Ice Commander Suits.
Power	80,589.50	31,677.85	48,911.65	Install single vault restroom at Willow Bay Marina boat ramp, replace boat dock at River Vista boat access.
Shoshone	11,353.64	19,863.99	-	No funds to retain.
Teton	17,818.58	6,768.91	11,049.67	Install permanent restroom facilities at new Bates Bridge River Access.
Twin Falls	94,352.52	71,556.72	22,795.80	Fund 610 - retain funds for continued projects, tools, equipment and maintenance on marine boats. Replacement of life-saving equipment for continued Marine training exercises and classes.
Valley	110,966.11	121,010.23	-	No funds to retain.
Washington	59,714.86	38,024.92	21,689.94	Purchase scuba gear(\$6690), lifejackets for boats (\$2000), upgrade radios (\$3000), side scan boat remodel (\$10,000).
TOTAL	\$2,526,925.73	\$2,301,393.76	\$225,531.97	

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)