



COUNTY BOATING PROGRAM FINANCIAL REVIEW

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012



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TABLE OF CONTENTS

PAGE NUMBER

NARRATIVE

Scope and Purpose	1
Distribution of Report	2
Report Narrative	3-4
Summary of Outstanding Issues	5

TABLES AND GRAPHS

Expenditures by Function and Category	1
Expenditures Summary by Funding	2-6
All Boating Program Expenditures	7
Revenue, Expenditures, and Fund Balance Comparison	8-9
10 Year Historical Graph-Revenue, Expenditures, and Fund Balance	10
Boat Registration Revenue Comparison	11
Federal Boating Safety Grant Expenditures Comparison	12
State Waterways Improvement Fund Grant Expenditures Comparison	13
Boating Program Statistics	14-15
Boating Program Statistics Graph	16-17
Summary of County Requests for Retention of Surplus Funds	18

APPENDIX

- A. Funding Sources
- B. County Vessel Fund Reporting & Remittance Form
- C. Idaho Code 67-7013 (8)
- D. IDAPA 26 Title 01 Chapter 02

NARRATIVE

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2012

SCOPE AND PURPOSE

SCOPE: To review counties' compliance with Idaho Statute and Idaho Department of Parks and Recreation IDAPA rules concerning State Vessel Account, State Waterways Improvement Fund Grants, Federal Boating Safety Grants, Federal Clean Vessel Grants, and Federal Boating Infrastructure Grants.

PURPOSE: To collect and classify Federal Fiscal Year 2012 (FFY12) County Vessel Account expenditures to prepare Idaho Department of Parks and Recreation (IDPR) FFY 2014 Coast Guard Grant Application.

To verify expenditures and match for Federal Boating Safety Grants.

To review the county Vessel and Grant accounts and IDPR records to ascertain whether or not established procedures provide reasonable assurance that:

1. Funds are expended according to Idaho Statute;
2. Counties met criteria to receive Vessel Account Funds;
3. Notice to retain Surplus Money is completed and in compliance with Statute; and
4. IDPR payments to counties are timely and accurate.

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2012

DISTRIBUTION OF REPORT

Nancy Merrill, Director

Tamara Humiston, Deputy Director

Steve Martin, Fiscal Officer

Dave Claycomb, Rec. Resource Bureau Chief

David Dahms, Boating Recreation Program Manager

Kathy Muir, State & Federal Grants Manager

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2012

The financial review of the State Vessel Account is comprised of FFY12, October 1, 2011 through September 30, 2012. Information was compiled by mail, phone, and email for twenty-nine Counties. In addition, twelve counties were visited: Ada, Bear Lake, Boise, Canyon, Caribou, Cassia, Clearwater, Fremont, Madison, Nez Perce, Owyhee, and Shoshone Counties. The remaining three counties, Butte, Clark and Lincoln, do not receive State Vessel Funds. Approximately \$3.72 million of receipts and \$2.70 million of expenditures were reviewed and classified.

For this report, the beginning and ending balances for each County were adjusted for outstanding warrants. The balance reflects the actual Vessel Account "Fund" rather than the Vessel Account "Treasurer's Cash". All receipt amounts reported on the Counties' books reflect the county's year-end cut off of October 1, 2012.

Expenditures are classified by Fund, Function and Category. The Function expenditure classifications are Law Enforcement, Education, Administration, Navigation Aid, and Access. The Category expenditure classifications are Personnel, Benefits, Travel, Equipment, Supplies, Contractual, Other and Construction. The information needed to classify expenditures was obtained from County Clerks, Sheriff's Office personnel, Waterways Committee members, and Park and Recreation personnel. Boating Safety Grant and Waterways Improvement Fund Grant expenditures are reported separately from other Vessel Account Expenditures.

Other funds received or spent in support of county boating programs are included in this report under Other Funds Allowable as BSG Match or Other Funds Not Allowable as BSG Match. Classification for each depended upon the source of funds and the purpose of the expenditure. Revenues and expenditures using interest or sale of property accruing from Vessel Account funds are classified as Other Funds Allowable as BSG Match. Revenues and expenditures using federal funds other than Boating Safety Grants, state funds used to match said federal grants, and county funds are classified as Other Funds Not Allowable as BSG Match. Any remaining revenues or expenditures are classified by the purpose of the expenditures.

Grant and match expenditures for IDPR Waterways Grants, Clean Vessel Grants, Boating Infrastructure Grant, and Boating Safety Grants were verified and are included in this report. Any overpayments are noted in the Audit Issues section of this report.

All expenditures were reviewed to assure that funds were expended according to Idaho Statute and IDPR rules (Appendix A).

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2012

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." Butte, Clark, and Lincoln Counties do not meet one or both criteria.

Butte, Clark, Lincoln and Shoshone do not have a developed facility in their counties according to the Online Boating Guide. However, 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.

There are no written criteria that define a recognized boating law enforcement program; therefore audit was unable to verify that the counties who receive vessel account funds met those criteria. IDPR recognizes a boating law enforcement program when the sheriff and deputy sheriffs of the counties who are primarily responsible for the enforcement of Boating Safety Laws express interest in a program and when there are bodies of water in the county.

The FFY12 County Vessel Fund Reporting & Remittance Forms and Request for Retention of County Vessel Funds (Appendix B) were reviewed for compliance with Idaho Code 67-7013 (8) (Appendix C). The FFY12 forms were due from the counties on December 20, 2012.

In FFY12, a majority of the counties are in compliance with Idaho Code 67-7013 (8) and IDAPA 26.01.02 (Appendix D) concerning reporting and remittance of surplus County Vessel Account money.

The ending fund balance on the Vessel Account Reconciliation by County in this report should not be used to determine the amount of surplus in County Vessel Accounts. It should only be used as a guide. Many counties deposit funds in the County Vessel Account from other sources: vendor fees, interest, funding from BLM, Fish and Game, BOR, etc. The County Vessel Fund Reporting & Remittance Form allows the counties to subtract the balance of moneys not received from the State Vessel Account and any obligated moneys in the County Vessel Account from the ending fund balance to arrive at an adjusted balance. Historically, counties have had difficulty completing this form accurately. An accurate adjusted ending Fund Balance is used to determine surplus moneys to be returned or retained. Counties have three years pursuant to statute to spend the money. Counties utilize the funds appropriately over time.

COUNTY BOATING PROGRAM FINANCIAL REVIEW

FEDERAL FISCAL YEAR 2012

SUMMARY OF OUTSTANDING ISSUES

FEDERAL FY	COUNTY	AMOUNT	STATUS
FFY12	Bingham	\$846.00	Transfer county funds to Waterways for Salt Water Taffy purchase.
FFY12	Bonneville	\$57.50	ATV Registration revenue needs to be moved from Waterways Fund to County Parks & Recreation Fund.
FFY11	Caribou	\$2,546.38	BSG match needs to be transferred to Sheriff Fund, County transferred on 12/5/12.
FFY12	Caribou	\$6,785.63	BSG match needs to be transferred to Sheriff Fund, County transferred on 12/5/12.
FFY12	Cassia	\$20,512.20	Snowmobile revenue needs to be moved from Waterways Fund to Snowmobile Fund.
FFY12	Fremont	\$236.03	Snowmobile expenditures paid from Waterways Fund. County agreed to transfer \$236.03 from Snow Fund to Waterways Fund.
FFY12	Jefferson	\$227.39	BSG overpayment needs to be reimbursed to IDPR.
FFY12	Jerome	\$832.61	BSG overpayment needs to be reimbursed to IDPR.
FFY12	Lemhi	\$266.05	BSG overpayment needs to be reimbursed to IDPR received reimbursement on 12/13/12
FFY12	Owyhee	\$26,817.75	BSG & Match needs to be transferred to Sheriff Fund.
FFY12	Power	\$118.91	BSG expenses in waterways fund need to be adjusted to justice fund

Audit will verify the corrections during the FY13 audit.

TABLES AND GRAPHS

ALL COUNTIES EXPENDITURES BY FUNCTION AND CATEGORY							
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012							
	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
VESSEL ACCOUNT (BOAT REGISTRATIONS)							
PERSONNEL	507,171.31	31,536.99	23,620.84	0.00	562,329.14	246,915.34	808,244.48
BENEFITS	177,867.28	11,629.69	4,272.62	0.00	193,769.49	52,600.09	246,369.58
TRAVEL	20,282.28	2,796.82	0.00	0.00	23,081.10	5,228.60	28,309.70
EQUIPMENT	332,777.26	1,200.00	8,449.47	0.00	342,426.73	101,991.08	444,417.81
SUPPLIES	293,599.30	1,128.32	19,291.76	12,218.62	326,238.00	150,996.88	477,234.88
CONTRACTUAL	48,667.67	0.00	10,447.76	0.00	59,115.43	108,974.68	168,090.11
OTHER	5,527.22	590.00	0.00	0.00	6,117.22	5,158.96	11,276.18
CONSTRUCTION	15,693.42	0.00	11,881.27	0.00	27,574.69	220,175.23	247,749.92
TOTAL BOAT REGISTRATION	\$ 1,401,585.74	\$ 48,883.82	\$ 77,963.62	\$ 12,218.62	\$ 1,540,651.80	\$ 891,040.86	\$ 2,431,692.66
FEDERAL BOATING SAFETY GRANTS (BSG)							
PERSONNEL	319,873.04	19,386.73	0.00	0.00	339,259.77	0.00	339,259.77
BENEFITS	24,401.19	1,914.44	0.00	0.00	26,315.63	0.00	26,315.63
TRAVEL	564.43	31.34	0.00	0.00	595.77	0.00	595.77
EQUIPMENT	1,541.91	0.00	0.00	0.00	1,541.91	0.00	1,541.91
SUPPLIES	20,789.55	0.00	0.00	0.00	20,789.55	0.00	20,789.55
CONTRACTUAL	0.00	10.00	0.00	0.00	10.00	0.00	10.00
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION	2,776.58	0.00	0.00	0.00	2,776.58	0.00	2,776.58
TOTAL BOAT SAFETY GRANT	\$ 369,946.69	\$ 21,342.51	\$ -	\$ -	\$ 391,289.20	\$ -	\$ 391,289.20
WATERWAYS IMPROVEMENT FUND GRANTS							
PERSONNEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT	99,975.50	0.00	0.00	0.00	99,975.50	60,272.88	160,248.38
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	9,350.00	9,350.00
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	205,377.41	205,377.41
TOTAL WIF GRANT	\$ 99,975.50	\$ -	\$ -	\$ -	\$ 99,975.50	\$ 275,000.29	\$ 374,975.79
OTHER FUNDS ALLOWABLE AS BSG MATCH							
PERSONNEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT	4,980.93	0.00	0.00	0.00	4,980.93	0.00	4,980.93
SUPPLIES	1,500.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ALLOW AS BSG MATCH	\$ 6,480.93	\$ -	\$ -	\$ -	\$ 6,480.93	\$ 2,500.00	\$ 6,980.93
OTHER FUNDS NOT ALLOWABLE AS BSG MATCH							
PERSONNEL	39,260.58	2,150.50	0.00	0.00	41,411.08	0.00	41,411.08
BENEFITS	4,984.10	411.06	0.00	0.00	5,395.16	0.00	5,395.16
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT	2,844.56	0.00	0.00	0.00	2,844.56	44,452.56	47,297.12
SUPPLIES	9,830.73	600.77	0.00	0.00	10,431.50	13,380.36	23,811.86
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	3,629.00	3,629.00
OTHER	0.00	0.00	0.00	0.00	0.00	1,380.00	1,380.00
CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	33,558.58	33,558.58
TOTAL NOT ALLOW AS BSG MATCH	\$ 56,919.97	\$ 3,162.33	\$ -	\$ -	\$ 60,082.30	\$ 96,400.52	\$ 156,482.62
SUMMARY BY FUNDING SOURCE							
VESSEL ACCT	1,401,585.74	48,883.82	77,963.62	12,218.62	1,540,651.80	891,040.86	2,431,692.66
BOAT SAFETY	369,946.69	21,342.51	0.00	0.00	391,289.20	0.00	391,289.20
WATERWAYS	99,975.50	0.00	0.00	0.00	99,975.50	275,000.29	374,975.79
OTHER ALLOWABLE	6,480.93	0.00	0.00	0.00	6,480.93	2,500.00	8,980.93
OTHER NOT ALLOWABLE	56,919.97	3,162.33	0.00	0.00	60,082.30	96,400.52	156,482.82
TOTAL	\$ 1,934,906.83	\$ 73,388.66	\$ 77,963.62	\$ 12,218.62	\$ 2,098,479.73	\$ 1,264,941.67	\$ 3,363,421.40

**VESSEL ACCOUNT (BOAT REGISTRATION)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	19,867.15	0.00	1,878.30	0.00	21,745.45	157,813.10	179,558.55
ADAMS	12,297.58	111.97	0.00	0.00	12,409.55	0.00	12,409.55
BANNOCK	0.00	0.00	1,502.62	0.00	1,502.62	1,886.50	3,389.12
BEAR LAKE	20,961.29	210.98	0.00	0.00	21,172.27	0.00	21,172.27
BENEWAH	19,751.27	302.79	0.00	0.00	20,054.06	22,761.16	42,815.22
BINGHAM	34,390.11	2,061.74	0.00	1,400.00	37,851.85	18,699.54	56,551.39
BLAINE	594.34	884.34	0.00	0.00	1,478.68	19,245.34	20,724.02
BOISE	29,915.92	242.44	6,363.00	0.00	36,521.36	17,456.46	53,977.82
BONNER	140,415.89	1,580.25	62,569.61	10,818.62	215,384.37	11,183.65	226,568.02
BONNEVILLE	31,012.24	2,383.76	0.00	0.00	33,396.00	129,134.49	162,530.49
BOUNDARY	4,171.50	0.00	0.00	0.00	4,171.50	8,086.39	12,257.89
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	11,000.00	11,000.00
CANYON	186,622.88	325.90	0.00	0.00	186,948.78	0.00	186,948.78
CARIBOU	28,572.27	914.23	0.00	0.00	29,486.50	0.00	29,486.50
CASSIA	3,452.23	106.77	0.00	0.00	3,559.00	60,778.53	64,337.53
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	45,279.51	3,049.34	0.00	0.00	48,328.85	8,000.00	56,328.85
CUSTER	9,273.81	143.03	0.00	0.00	9,416.84	0.00	9,416.84
ELMORE	87,464.29	2,374.71	0.00	0.00	89,839.00	0.00	89,839.00
FRANKLIN	23,583.70	0.00	0.00	0.00	23,583.70	4,038.43	27,622.13
FREMONT	27,309.59	169.89	5,650.09	0.00	33,129.57	6,426.09	39,555.66
GEM	36,389.93	590.00	0.00	0.00	36,979.93	0.00	36,979.93
GOODING	7,672.22	728.50	0.00	0.00	8,400.72	0.00	8,400.72
IDAHO	0.00	1,200.00	0.00	0.00	1,200.00	30,087.74	31,287.74
JEFFERSON	759.63	545.62	0.00	0.00	1,305.25	0.00	1,305.25
JEROME	264.24	354.86	0.00	0.00	619.11	4,300.00	4,919.11
KOOTENAI	285,469.28	6,279.99	0.00	0.00	291,749.27	226,038.67	517,787.94
LATAH	0.00	0.00	0.00	0.00	0.00	13,799.31	13,799.31
LEMHI	465.07	63.51	0.00	0.00	528.58	0.00	528.58
LEWIS	10,812.49	0.00	0.00	0.00	10,812.49	600.00	11,412.49
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	3,634.09	396.89	0.00	0.00	4,030.98	0.00	4,030.98
MINIDOKA	12,837.98	3,035.86	0.00	0.00	15,873.84	0.00	15,873.84
NEZ PERCE	73,828.95	343.77	0.00	0.00	74,172.72	0.00	74,172.72
ONEIDA	2,601.39	156.01	0.00	0.00	2,757.40	3,986.24	6,743.64
OWYHEE	13,437.23	248.25	0.00	0.00	13,685.48	20,100.00	33,785.48
PAYETTE	14,941.25	18,770.31	0.00	0.00	33,711.56	0.00	33,711.56
POWER	9,027.46	193.51	0.00	0.00	9,220.97	25,771.32	34,992.29
SHOSHONE	10,011.99	0.00	0.00	0.00	10,011.99	24,929.64	34,941.63
TETON	4,132.99	0.00	0.00	0.00	4,132.99	2,784.99	6,917.98
TWIN FALLS	15,614.21	370.59	0.00	0.00	15,984.80	39,063.56	55,048.36
VALLEY	119,842.39	0.00	0.00	0.00	119,842.39	23,069.71	142,912.10
WASHINGTON	54,907.39	743.99	0.00	0.00	55,651.38	0.00	55,651.38
TOTAL	\$ 1,401,585.74	\$ 48,883.82	\$ 77,963.62	\$ 12,218.62	\$ 1,540,651.80	\$ 891,040.86	\$ 2,431,692.66

**FEDERAL BOATING SAFETY GRANT (BSG)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	16,309.71	0.00	0.00	0.00	16,309.71	0.00	16,309.71
ADAMS	4,045.97	125.13	0.00	0.00	4,171.10	0.00	4,171.10
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	15,231.00	256.25	0.00	0.00	15,487.25	0.00	15,487.25
BENEWAH	4,401.34	231.65	0.00	0.00	4,632.99	0.00	4,632.99
BINGHAM	5,800.52	2,854.70	0.00	0.00	8,655.22	0.00	8,655.22
BLAINE	1,188.42	1,768.94	0.00	0.00	2,957.36	0.00	2,957.36
BOISE	6,923.90	69.94	0.00	0.00	6,993.84	0.00	6,993.84
BONNER	57,244.45	1,064.42	0.00	0.00	58,308.87	0.00	58,308.87
BONNEVILLE	16,489.67	1,359.97	0.00	0.00	17,849.64	0.00	17,849.64
BOUNDARY	1,229.19	0.00	0.00	0.00	1,229.19	0.00	1,229.19
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	19,384.92	0.00	0.00	0.00	19,384.92	0.00	19,384.92
CARIBOU	5,907.33	1,393.23	0.00	0.00	7,300.56	0.00	7,300.56
CASSIA	6,904.46	213.54	0.00	0.00	7,118.00	0.00	7,118.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	15,456.34	1,435.89	0.00	0.00	16,892.23	0.00	16,892.23
CUSTER	3,373.64	68.85	0.00	0.00	3,442.49	0.00	3,442.49
ELMORE	13,567.20	714.06	0.00	0.00	14,281.26	0.00	14,281.26
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	11,477.05	243.92	0.00	0.00	11,720.97	0.00	11,720.97
GEM	8,724.59	0.00	0.00	0.00	8,724.59	0.00	8,724.59
GOODING	1,859.28	229.80	0.00	0.00	2,089.08	0.00	2,089.08
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	1,519.48	1,091.41	0.00	0.00	2,610.89	0.00	2,610.89
JEROME	528.57	709.84	0.00	0.00	1,238.40	0.00	1,238.40
KOOTENAI	62,143.48	2,867.52	0.00	0.00	65,011.00	0.00	65,011.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	930.29	127.05	0.00	0.00	1,057.34	0.00	1,057.34
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	562.45	264.68	0.00	0.00	827.13	0.00	827.13
MINIDOKA	3,222.43	280.21	0.00	0.00	3,502.64	0.00	3,502.64
NEZ PERCE	14,843.21	130.20	0.00	0.00	14,973.41	0.00	14,973.41
ONEIDA	596.07	97.03	0.00	0.00	693.10	0.00	693.10
OWYHEE	17,371.92	506.58	0.00	0.00	17,878.50	0.00	17,878.50
PAYETTE	0.00	2,105.33	0.00	0.00	2,105.33	0.00	2,105.33
POWER	7,027.94	298.87	0.00	0.00	7,326.81	0.00	7,326.81
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	9,768.91	514.15	0.00	0.00	10,283.06	0.00	10,283.06
VALLEY	25,587.26	0.00	0.00	0.00	25,587.26	0.00	25,587.26
WASHINGTON	10,325.71	319.35	0.00	0.00	10,645.06	0.00	10,645.06
TOTAL	\$ 369,946.69	\$ 21,342.51	\$ -	\$ -	\$ 391,289.20	\$ -	\$ 391,289.20

**STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANT
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	20,274.00	0.00	0.00	0.00	20,274.00	0.00	20,274.00
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	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	86,752.58	86,752.58
BOUNDARY	0.00	0.00	0.00	0.00	0.00	1,230.33	1,230.33
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	35,071.50	0.00	0.00	0.00	35,071.50	0.00	35,071.50
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	18,716.00	0.00	0.00	0.00	18,716.00	105,353.88	124,069.88
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	8,651.00	8,651.00
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	6,700.00	6,700.00
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	24,600.00	24,600.00
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	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	34,212.50	34,212.50
VALLEY	25,914.00	0.00	0.00	0.00	25,914.00	0.00	25,914.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 99,975.50	\$ -	\$ -	\$ -	\$ 99,975.50	\$ 275,000.29	\$ 374,975.79

**OTHER FUNDS ALLOWABLE AS BSG MATCH
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

	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	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	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	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	1,500.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
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	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	2,500.00	2,500.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	4,980.93	0.00	0.00	0.00	4,980.93	0.00	4,980.93
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 6,480.93	\$ -	\$ -	\$ -	\$ 6,480.93	\$ 2,500.00	\$ 8,980.93

**OTHER FUNDS NOT ALLOWABLE AS BSG MATCH
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	6,891.21	0.00	0.00	0.00	6,891.21	0.00	6,891.21
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	846.00	0.00	0.00	0.00	846.00	0.00	846.00
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNEVILLE	31,058.93	2,561.56	0.00	0.00	33,620.49	16,919.69	50,540.18
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	6,890.92	0.00	0.00	0.00	6,890.92	0.00	6,890.92
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	100.00	0.00	0.00	0.00	100.00	0.00	100.00
ELMORE	2,233.68	0.00	0.00	0.00	2,233.68	0.00	2,233.68
FRANKLIN	0.00	0.00	0.00	0.00	0.00	3,600.00	3,600.00
FREMONT	0.00	0.00	0.00	0.00	0.00	1,300.00	1,300.00
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	5,286.00	5,286.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	69,294.83	69,294.83
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	399.23	600.77	0.00	0.00	1,000.00	0.00	1,000.00
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	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	8,500.00	0.00	0.00	0.00	8,500.00	0.00	8,500.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 56,919.97	\$ 3,162.33	\$ -	\$ -	\$ 60,082.30	\$ 96,400.52	\$ 156,482.82

**ALL BOATING PROGRAM FUNDS
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	63,342.07	0.00	1,878.30	0.00	65,220.37	157,813.10	223,033.47
ADAMS	16,343.55	237.10	0.00	0.00	16,580.65	0.00	16,580.65
BANNOCK	0.00	0.00	1,502.62	0.00	1,502.62	1,886.50	3,389.12
BEAR LAKE	36,192.29	467.23	0.00	0.00	36,659.52	0.00	36,659.52
BENEWAH	24,152.61	534.44	0.00	0.00	24,687.05	22,761.16	47,448.21
BINGHAM	41,036.63	4,916.44	0.00	1,400.00	47,353.07	18,699.54	66,052.61
BLAINE	1,782.76	2,653.28	0.00	0.00	4,436.04	19,245.34	23,681.38
BOISE	36,839.82	312.38	6,363.00	0.00	43,515.20	17,456.46	60,971.66
BONNER	197,660.34	2,644.67	62,569.61	10,818.62	273,693.24	18,683.65	292,376.89
BONNEVILLE	78,560.84	6,305.29	0.00	0.00	84,866.13	232,806.76	317,672.89
BOUNDARY	5,400.69	0.00	0.00	0.00	5,400.69	9,316.72	14,717.41
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	11,000.00	11,000.00
CANYON	241,079.30	325.90	0.00	0.00	241,405.20	0.00	241,405.20
CARIBOU	34,479.60	2,307.46	0.00	0.00	36,787.06	0.00	36,787.06
CASSIA	17,247.61	320.31	0.00	0.00	17,567.92	60,778.53	78,346.45
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	80,951.86	4,485.22	0.00	0.00	85,437.08	113,353.88	198,790.96
CUSTER	12,747.45	211.88	0.00	0.00	12,959.33	0.00	12,959.33
ELMORE	103,265.17	3,088.77	0.00	0.00	106,353.94	0.00	106,353.94
FRANKLIN	23,583.70	0.00	0.00	0.00	23,583.70	7,638.43	31,222.13
FREMONT	38,786.64	413.81	5,650.09	0.00	44,850.54	16,377.09	61,227.63
GEM	45,114.52	590.00	0.00	0.00	45,704.52	0.00	45,704.52
GOODING	9,531.50	958.30	0.00	0.00	10,489.80	0.00	10,489.80
IDAHO	0.00	1,200.00	0.00	0.00	1,200.00	30,087.74	31,287.74
JEFFERSON	2,279.11	1,637.03	0.00	0.00	3,916.14	0.00	3,916.14
JEROME	792.81	1,064.70	0.00	0.00	1,857.51	16,286.00	18,143.51
KOOTENAI	347,612.75	9,147.52	0.00	0.00	356,760.27	295,333.50	652,093.77
LATAH	0.00	0.00	0.00	0.00	0.00	13,799.31	13,799.31
LEMHI	1,395.36	190.56	0.00	0.00	1,585.92	0.00	1,585.92
LEWIS	10,812.49	0.00	0.00	0.00	10,812.49	600.00	11,412.49
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	4,196.54	661.57	0.00	0.00	4,858.11	24,600.00	29,458.11
MINIDOKA	16,459.64	3,916.84	0.00	0.00	20,376.48	0.00	20,376.48
NEZ PERCE	88,672.16	473.97	0.00	0.00	89,146.13	0.00	89,146.13
ONEIDA	3,197.46	253.04	0.00	0.00	3,450.50	3,986.24	7,436.74
OWYHEE	30,809.14	754.84	0.00	0.00	31,563.98	20,100.00	51,663.98
PAYETTE	14,941.25	20,875.64	0.00	0.00	35,816.89	0.00	35,816.89
POWER	16,055.40	492.38	0.00	0.00	16,547.78	28,271.32	44,819.10
SHOSHONE	10,011.99	0.00	0.00	0.00	10,011.99	24,929.64	34,941.63
TETON	4,132.99	0.00	0.00	0.00	4,132.99	2,784.99	6,917.98
TWIN FALLS	25,383.12	884.74	0.00	0.00	26,267.86	73,276.06	99,543.92
VALLEY	184,824.58	0.00	0.00	0.00	184,824.58	23,069.71	207,894.29
WASHINGTON	65,233.09	1,063.35	0.00	0.00	66,296.44	0.00	66,296.44
TOTAL	\$ 1,934,908.83	\$ 73,388.66	\$ 77,963.62	\$ 12,218.62	\$ 2,098,479.73	\$ 1,264,941.67	\$ 3,363,421.40

**ALL BOATING PROGRAM FUNDS
REVENUE & EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

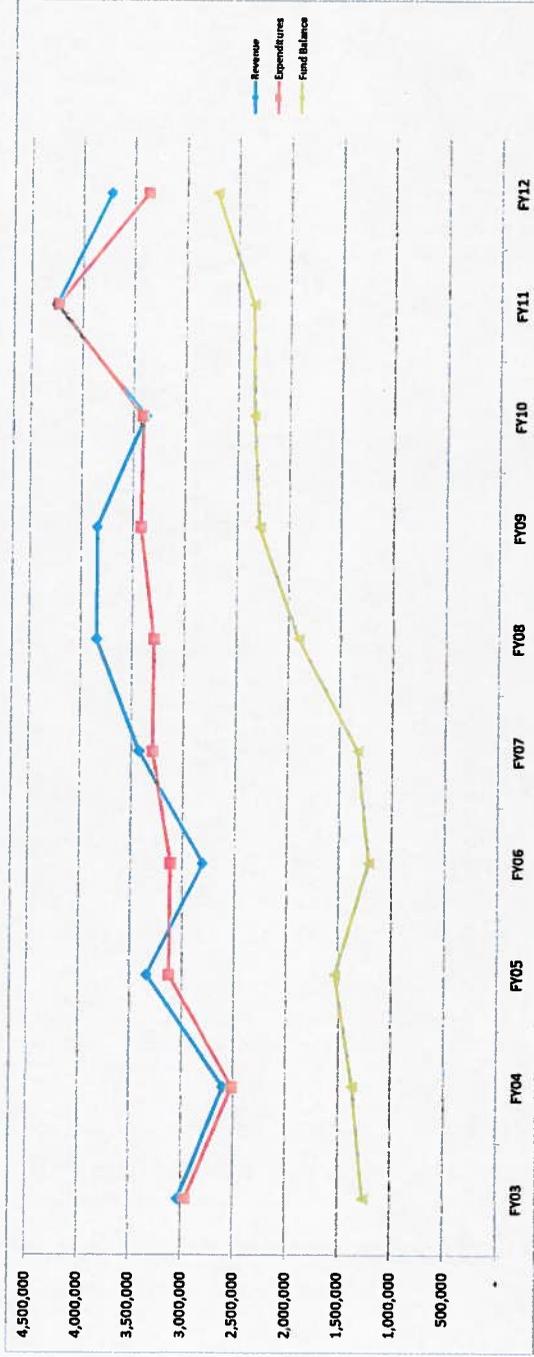
COUNTY	BEGINNING BALANCE 10/1/11	REVENUE					TOTAL REVENUE
		VESSEL ACCOUNT (BOAT REGISTRATION)	FEDERAL BOATING SAFETY GRANTS (BSG)	STATE WATERWAYS IMPROVEMENT FUND (WIF)	OTHER ALLOWABLE AS BSG MATCH	OTHER NOT ALLOWABLE AS BSG MATCH	
ADA	133,687.00	196,400.29	36,565.97	20,274.00	2,068.00	6,891.21	262,199.47
ADAMS	21,712.10	17,482.32	13,568.87	0.00	0.00	0.00	31,051.19
BANNOCK	7,526.04	20,179.27	0.00	0.00	0.00	0.00	20,179.27
BEAR LAKE	35,251.29	24,684.11	15,487.25	0.00	0.00	860.50	41,031.86
BENEWAH	14,195.34	41,727.58	4,632.99	0.00	0.00	1,021.86	47,382.43
BINGHAM	54,040.31	45,834.97	8,655.22	0.00	4,482.00	0.00	58,972.19
BLAINE	10,855.48	29,396.96	943.59	22,964.44	64.42	1,000.00	54,369.41
BOISE	124,688.06	49,098.18	6,993.84	0.00	0.00	0.00	56,092.02
BONNER	306,764.67	361,143.26	58,308.87	7,500.00	0.00	79.78	427,031.91
BONNEVILLE	64,117.43	137,973.97	17,849.64	86,752.58	0.00	50,540.18	293,116.37
BOUNDARY	30,972.91	19,582.41	3,891.19	11,389.00	0.00	623.96	35,486.56
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	32,511.13	8,718.77	0.00	0.00	0.00	0.00	8,718.77
CANYON	94,862.46	122,072.16	19,384.92	35,071.50	0.00	2,508.52	179,037.10
CARIBOU	34,298.61	18,459.67	18,274.36	0.00	65.34	0.00	34,799.37
CASSIA	0.00	46,504.69	7,118.00	0.00	0.00	27,403.12	81,025.81
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	141,809.19	62,665.78	16,892.23	22,921.88	1,500.00	1,110.10	105,089.99
CUSTER	13,692.54	17,089.76	9,740.24	0.00	0.00	100.00	26,930.00
ELMORE	62,334.49	74,595.35	14,281.26	0.00	100.77	2,233.68	91,211.06
FRANKLIN	73,040.11	20,643.81	0.00	0.00	0.00	3,600.00	24,243.81
FREMONT	64,434.91	59,214.56	33,365.52	8,651.00	1,910.00	1,574.79	104,715.87
GEM	40,738.88	28,863.34	8,724.59	0.00	370.50	1,206.93	39,185.36
GOODING	43,187.15	16,033.55	0.00	0.00	0.00	0.00	16,033.55
IDAHO	50,083.86	21,977.54	0.00	0.00	0.00	0.00	21,977.54
JEFFERSON	27,349.19	16,270.95	0.00	0.00	0.00	0.00	16,270.95
JEROME	16,340.79	12,898.14	2,071.01	0.00	0.00	5,286.00	20,255.15
KOOTENAI	84,409.44	636,617.92	65,011.44	0.00	0.00	68,675.85	770,305.21
LATAH	55,200.48	29,226.74	0.00	0.00	0.00	0.00	29,226.74
LEMHI	6,198.92	9,146.39	3,750.18	0.00	0.00	0.00	12,896.57
LEWIS	9,499.89	4,797.26	0.00	0.00	0.00	0.00	4,797.26
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	12,124.56	6,925.65	2,386.79	24,600.00	0.00	0.00	33,912.44
MINIDOKA	18,565.04	20,144.67	9,194.61	0.00	0.00	1,000.00	30,339.28
NEZ PERCE	103,421.16	101,769.93	14,973.41	12,094.00	0.00	11,299.00	140,136.34
ONEIDA	6,408.57	6,986.00	693.10	0.00	2,500.00	0.00	10,179.10
OWYHEE	17,693.67	46,420.26	17,878.50	0.00	0.00	22.55	64,321.31
PAYETTE	36,940.79	30,342.50	2,105.33	0.00	0.00	0.00	32,447.83
POWER	35,311.98	46,088.67	7,326.81	0.00	2,500.00	4.16	55,919.64
SHOSHONE	40,967.70	20,507.08	0.00	0.00	0.00	0.00	20,507.08
TETON	16,067.11	7,099.67	0.00	0.00	0.00	0.00	7,099.67
TWIN FALLS	152,740.64	85,020.66	13,076.35	34,212.50	0.00	630.00	132,939.51
VALLEY	151,415.75	144,086.02	25,587.26	25,914.00	5,647.93	8,800.00	210,035.21
WASHINGTON	98,355.62	52,381.63	20,563.09	0.00	0.00	0.00	72,944.72
TOTAL ALL	2,343,815.26	2,715,072.44	479,296.43	312,344.90	21,208.96	196,472.19	3,724,394.92

**ALL BOATING PROGRAM FUNDS
REVENUE & EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

COUNTY	EXPENDITURES						ENDING BALANCE 9-30-11
	VESSEL ACCOUNT 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	179,558.55	16,309.71	20,274.00	0.00	6,891.21	223,033.47	172,853.00
ADAMS	12,409.55	4,171.10	0.00	0.00	0.00	16,580.65	36,182.64
BANNOCK	3,389.12	0.00	0.00	0.00	0.00	3,389.12	24,316.19
BEAR LAKE	21,172.27	15,487.25	0.00	0.00	0.00	36,659.52	39,623.63
BENEWAH	42,815.22	4,632.99	0.00	0.00	0.00	47,448.21	14,129.56
BINGHAM	56,551.39	8,655.22	0.00	0.00	846.00	66,052.61	46,959.89
BLAINE	20,724.02	2,957.36	0.00	0.00	0.00	23,681.38	41,543.51
BOISE	53,977.82	6,993.84	0.00	0.00	0.00	60,971.66	119,808.42
BONNER	226,568.02	58,308.87	7,500.00	0.00	0.00	292,376.89	441,419.69
BONNEVILLE	162,530.49	17,849.64	88,752.58	0.00	50,540.18	317,672.89	39,560.91
BOUNDARY	12,257.89	1,229.19	1,230.33	0.00	0.00	14,717.41	51,742.06
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	11,000.00	0.00	0.00	0.00	0.00	11,000.00	30,229.90
CANYON	186,948.78	19,384.92	35,071.50	0.00	0.00	241,405.20	32,494.36
CARIBOU	29,486.50	7,300.56	0.00	0.00	0.00	36,787.06	32,310.92
CASSIA	64,337.53	7,118.00	0.00	0.00	6,890.92	78,346.45	2,679.36
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	56,328.85	16,892.23	124,069.88	1,500.00	0.00	198,790.96	48,108.22
CUSTER	9,416.84	3,442.49	0.00	0.00	100.00	12,959.33	27,663.21
ELMORE	89,839.00	14,281.26	0.00	0.00	2,233.68	106,353.94	47,191.61
FRANKLIN	27,622.13	0.00	0.00	0.00	3,600.00	31,222.13	66,061.79
FREMONT	39,555.66	11,720.97	8,651.00	0.00	1,300.00	61,227.63	107,923.15
GEM	36,979.93	8,724.59	0.00	0.00	0.00	45,704.52	34,199.72
GOODING	8,400.72	2,089.08	0.00	0.00	0.00	10,489.80	48,730.90
IDAHO	31,287.74	0.00	0.00	0.00	0.00	31,287.74	40,773.66
JEFFERSON	1,305.25	2,610.89	0.00	0.00	0.00	3,916.14	39,704.00
JEROME	4,919.11	1,238.40	6,700.00	0.00	5,286.00	18,143.51	18,452.43
KOOTENAI	517,787.94	65,011.00	0.00	0.00	69,294.83	652,093.77	202,620.88
LATAH	13,799.31	0.00	0.00	0.00	0.00	13,799.31	70,627.91
LEMHI	528.58	1,057.34	0.00	0.00	0.00	1,585.92	17,509.57
LEWIS	11,412.49	0.00	0.00	0.00	0.00	11,412.49	2,884.66
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	4,030.98	827.13	24,600.00	0.00	0.00	29,458.11	16,578.89
MINIDOKA	15,873.84	3,502.64	0.00	0.00	1,000.00	20,376.48	28,527.84
NEZ PERCE	74,172.72	14,973.41	0.00	0.00	0.00	89,146.13	154,411.37
ONEIDA	6,743.84	693.10	0.00	0.00	0.00	7,436.74	9,150.93
OWYHEE	33,785.48	17,878.50	0.00	0.00	0.00	51,663.98	30,351.00
PAYETTE	33,711.56	2,105.33	0.00	0.00	0.00	35,816.89	33,571.73
POWER	34,992.29	7,326.81	0.00	2,500.00	0.00	44,819.10	46,412.52
SHOSHONE	34,941.63	0.00	0.00	0.00	0.00	34,941.63	26,533.15
TETON	6,917.98	0.00	0.00	0.00	0.00	6,917.98	16,248.80
TWIN FALLS	55,048.36	10,283.06	34,212.50	0.00	0.00	99,543.92	186,136.23
VALLEY	142,912.10	25,587.26	25,914.00	4,980.93	8,500.00	207,894.29	153,556.67
WASHINGTON	55,651.38	10,645.06	0.00	0.00	0.00	66,296.44	105,003.90
TOTAL ALL	2,431,692.66	391,289.20	374,975.79	8,980.93	156,482.82	3,363,421.40	\$ 2,704,788.78

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

	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Revenue	3,029,824	2,601,984	3,340,684	2,808,436	3,428,444	3,847,314	3,847,002	3,381,207	4,255,411	3,724,395
Expenditures	2,961,043	2,514,834	3,124,553	3,115,805	3,294,130	3,289,864	3,422,171	3,407,363	4,238,613	3,363,421
Fund Balance	1,256,492	1,368,381	1,534,283	1,216,849	1,326,983	1,902,085	2,280,842	2,336,023	2,348,174	2,704,789



**BOAT REGISTRATION REVENUE COMPARISON
IDPR FUND 0250.01
For Fiscal Year Ending September 30, 2012**

COUNTY	FY08	FY09	% OF CHANGE (1)	FY10	% OF CHANGE (1)	FY11	% OF CHANGE (1)	FY12	% OF CHANGE (1)
ADA	183,632.71	187,779.97	2.3%	135,635.47	-27.8%	201,713.59	48.7%	196,400.29	-2.6%
ADAMS	15,578.08	18,030.55	15.7%	28,877.69	60.2%	16,758.49	-42.0%	17,482.32	4.3%
BANNOCK	12,614.98	10,470.44	-17.0%	5,454.94	-47.9%	7,667.38	40.6%	20,179.27	163.2%
BEAR LAKE	19,610.54	22,912.68	16.8%	13,593.41	-40.7%	36,617.93	169.4%	24,684.11	-32.6%
BENEWAH	34,351.26	37,534.39	9.3%	25,849.13	-31.1%	40,649.16	57.3%	41,727.58	2.7%
BINGHAM	36,055.73	41,359.03	14.7%	29,984.74	-27.5%	46,543.96	55.2%	45,834.97	-1.5%
BLAINE	26,451.99	26,813.58	1.4%	25,268.84	-5.8%	30,920.53	22.4%	29,396.96	-4.9%
BOISE	38,960.75	43,095.54	10.6%	40,097.25	-7.0%	42,410.41	5.8%	49,098.18	15.8%
BONNER	282,473.78	334,137.50	18.3%	199,270.99	-40.4%	348,892.38	75.1%	361,143.26	3.5%
BONNEVILLE	111,787.42	132,873.56	18.9%	78,898.89	-40.6%	141,288.39	79.1%	137,973.97	-2.3%
BOUNDARY	17,884.02	18,747.43	4.8%	14,927.02	-20.4%	21,390.58	43.3%	19,582.41	-8.5%
BUTTE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS 2	7,168.87	7,347.08	2.5%	(133.24)	-101.8%	7,967.58	8.4%	8,718.77	9.4%
CANYON	115,327.21	129,964.14	12.7%	87,740.60	-32.5%	119,055.13	35.7%	122,072.16	2.5%
CARIBOU	13,313.39	15,039.21	13.0%	9,914.24	-34.1%	15,752.47	58.9%	16,459.67	4.5%
CASSIA	37,480.13	41,436.39	10.6%	25,828.21	-37.7%	46,651.06	80.6%	46,504.69	-0.3%
CLARK	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER	54,363.86	58,071.99	6.8%	47,697.96	-17.9%	60,443.38	26.7%	62,665.78	3.7%
CUSTER	12,605.30	13,599.85	7.9%	11,147.84	-18.0%	15,399.14	38.1%	17,089.76	11.0%
ELMORE	66,366.26	69,956.04	5.4%	56,990.13	-18.5%	76,163.46	33.6%	74,595.35	-2.1%
FRANKLIN	16,301.55	21,395.00	31.2%	12,571.21	-41.2%	22,285.89	77.3%	20,643.81	-7.4%
FREMONT	45,314.78	47,207.07	4.2%	38,973.50	-17.4%	59,328.45	52.2%	59,214.56	-0.2%
GEM	23,948.43	25,026.12	4.5%	20,675.52	-17.4%	30,115.66	45.7%	28,863.34	-4.2%
GOODING	13,666.87	15,227.60	11.4%	10,577.37	-30.5%	15,867.18	50.0%	16,033.55	1.0%
IDAHO	17,527.06	18,767.69	7.1%	16,896.84	-10.0%	19,585.20	15.9%	21,977.54	12.2%
JEFFERSON	11,398.57	15,793.77	38.6%	11,257.13	-28.7%	16,104.64	43.1%	16,270.95	1.0%
JEROME	10,076.06	10,634.53	5.5%	7,840.48	-26.3%	13,137.19	67.6%	12,898.14	-1.8%
KOOTENAI	494,855.72	623,551.26	26.0%	510,899.97	-18.1%	567,580.17	11.1%	636,617.92	12.2%
LATAH	25,170.28	27,159.26	7.9%	25,538.66	-6.0%	25,027.57	-2.0%	29,226.74	16.8%
LEMHI	7,931.50	6,812.56	-14.1%	6,136.53	-9.9%	9,061.30	47.7%	9,146.39	0.9%
LEWIS	3,636.97	4,603.40	26.6%	3,560.82	-22.6%	5,000.42	40.4%	4,797.26	-4.1%
LINCOLN	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON	6,694.52	6,590.41	-1.6%	3,904.45	-40.8%	7,415.54	89.9%	6,925.65	-6.6%
MINIDOKA	15,032.72	16,712.87	11.2%	11,042.85	-33.9%	19,904.98	80.3%	20,144.67	1.2%
NEZ PERCE	79,095.20	87,764.07	11.0%	65,589.75	-25.3%	96,041.26	46.4%	101,769.93	6.0%
ONEIDA	10,450.94	11,220.84	7.4%	5,856.82	-47.8%	9,453.91	61.4%	6,986.00	-26.1%
OWYHEE	33,933.09	37,202.80	9.6%	29,380.11	-21.0%	43,751.86	48.9%	46,420.26	6.1%
PAYETTE	24,566.40	26,436.36	7.6%	20,753.46	-21.5%	28,513.40	37.4%	30,342.50	6.4%
POWER	31,188.08	42,070.63	34.9%	24,267.67	-42.3%	51,225.35	111.1%	46,088.67	-10.0%
SHOSHONE	15,669.18	17,282.44	10.3%	11,964.70	-30.8%	18,487.92	54.5%	20,507.08	10.9%
TETON	7,734.84	7,277.58	-5.9%	4,376.87	-39.9%	8,185.41	87.0%	7,099.67	-13.3%
TWIN FALLS	69,267.14	73,906.30	6.7%	53,420.40	-27.7%	85,166.13	59.4%	85,020.66	-0.2%
VALLEY	133,859.68	141,751.75	5.9%	87,202.85	-38.5%	149,752.29	71.7%	144,086.02	-3.8%
WASHINGTON	39,238.85	41,744.48	6.4%	29,186.39	-30.1%	52,332.80	79.3%	52,381.63	0.1%
TOTAL ALL	\$ 2,222,584.71	\$ 2,535,308.16	14.1%	\$ 1,848,918.46	-27.1%	\$ 2,629,609.54	42.2%	\$ 2,715,072.44	3.3%

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

**FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON
IDPR FUND 0348**

For Fiscal Year Ending September 30, 2012

COUNTY	FY08	FY09	% OF CHANGE	FY10	% OF CHANGE	FY11	% OF CHANGE	FY12	% OF CHANGE
ADA	38,666.54	38,880.38	0.6%	43,065.71	10.8%	36,565.97	-15.1%	16,309.71	-55.4%
ADAMS	16,826.33	22,212.89	32.0%	17,948.14	-19.2%	13,568.87	-24.4%	4,171.10	-69.3%
BANNOCK	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BEAR LAKE	21,807.91	16,276.89	-25.4%	21,511.48	32.2%	29,614.63	37.7%	15,487.25	-47.7%
BENEWAH	7,301.88	7,100.74	-2.8%	12,192.51	71.7%	8,480.73	-30.4%	4,632.99	-45.4%
BINGHAM	14,874.41	16,173.23	8.7%	17,814.34	10.1%	15,517.92	-12.8%	8,655.22	-44.2%
BLAINE	3,806.68	8,601.85	126.0%	9,896.00	15.0%	10,184.74	2.9%	2,957.36	-71.0%
BOISE	35,174.13	33,316.76	-5.3%	31,087.33	-6.7%	26,526.04	-14.7%	6,993.84	-73.6%
BONNER	112,743.28	128,801.83	14.2%	129,288.62	0.4%	105,733.00	-18.2%	58,308.87	-44.8%
BONNEVILLE	42,021.75	41,862.79	-0.4%	44,579.97	6.5%	36,792.96	-17.5%	17,849.64	-51.5%
BOUNDARY	6,210.96	8,872.00	42.8%	7,184.85	-19.0%	3,891.19	-45.8%	1,229.19	-68.4%
BUTTE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CANYON	36,060.58	50,108.79	39.0%	39,870.66	-20.4%	38,779.90	-2.7%	19,384.92	-50.0%
CARIBOU	7,550.82	15,203.72	101.4%	17,733.87	16.6%	10,973.80	-38.1%	7,300.56	-33.5%
CASSIA	13,177.23	13,967.49	6.0%	16,781.31	20.1%	13,845.14	-17.5%	7,118.00	-48.6%
CLARK	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER	42,471.88	45,787.73	7.8%	50,625.34	10.6%	35,596.75	-29.7%	16,892.23	-52.5%
CUSTER	7,402.42	9,747.92	31.7%	10,406.68	6.8%	6,297.75	-39.5%	3,442.49	-45.3%
ELMORE	24,184.93	33,443.23	38.3%	40,802.10	22.0%	29,562.90	-27.5%	14,281.26	-51.7%
FRANKLIN	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
FREMONT	8,957.07	18,707.03	108.9%	20,265.82	8.3%	18,256.89	-9.9%	11,720.97	-35.8%
GEM	12,656.13	13,651.37	7.9%	12,169.13	-10.9%	9,298.38	-23.6%	8,724.59	-6.2%
GOODING	-	5,237.98	0.0%	5,509.31	0.0%	4,107.43	0.0%	2,089.08	-49.1%
IDAHO	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
JEFFERSON	-	5,318.01	0.0%	7,044.19	0.0%	5,809.46	0.0%	2,610.89	-55.1%
JEROME	3,795.18	3,392.57	0.0%	4,490.00	32.3%	3,860.90	-14.0%	1,238.40	-67.9%
KOOTENAI	109,739.00	103,054.04	-6.1%	132,054.97	28.1%	108,348.00	-18.0%	65,011.00	-40.0%
LATAH	2,766.72	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
LEMHI	2,209.56	2,574.10	0.0%	-	-100.0%	2,426.79	100.0%	1,057.34	-56.4%
LEWIS	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LINCOLN	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON	-	1,719.77	100.0%	2,049.02	0.0%	1,559.66	0.0%	827.13	-47.0%
MINIDOKA	5,571.53	11,066.30	98.6%	15,054.39	36.0%	5,691.97	-62.2%	3,502.64	-38.5%
NEZ PERCE	19,409.50	14,115.02	-27.3%	59,991.50	325.0%	46,577.64	-22.4%	14,973.41	-67.9%
ONEIDA	2,145.37	2,255.84	5.1%	2,744.35	21.7%	-	-100.0%	693.10	100.0%
OWYHEE	15,922.32	22,566.16	41.7%	23,955.58	6.2%	31,419.07	31.2%	17,878.50	-43.1%
PAYETTE	4,115.51	4,826.28	17.3%	6,179.29	28.0%	4,319.02	-30.1%	2,105.33	-51.3%
POWER	14,929.89	13,114.74	-12.2%	23,043.35	75.7%	17,064.79	-25.9%	7,326.81	-57.1%
SHOSHONE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TETON	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TWIN FALLS	20,982.83	22,717.51	8.3%	21,805.90	-4.0%	17,861.54	-18.1%	10,283.06	-42.4%
VALLEY	44,284.43	47,605.60	7.5%	58,723.51	23.4%	46,863.34	-20.2%	25,587.26	-45.4%
WASHINGTON	24,044.56	26,022.76	8.2%	22,445.76	-13.7%	20,563.09	-8.4%	10,645.06	-48.2%
TOTAL ALL	\$ 721,811.33	\$ 808,303.32	12.0%	\$ 928,314.98	14.8%	\$ 765,960.26	-17.5%	\$ 391,289.20	-48.9%

STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANTS EXPENDITURES COMPARISON
IDPR FUND 0247.02
For Fiscal Year Ending September 30, 2012

	FY08	FY09	% OF CHANGE	FY10	% OF CHANGE	FY11	% OF CHANGE	FY12	% OF CHANGE
ADA	88,839.82	176,586.56	98.8%	-	-100.0%	65,999.24	100.0%	20,274.00	-69.3%
ADAMS	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BANNOCK	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BEAR LAKE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BENEWAH	43,983.00	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
BINGHAM	11,676.38	-	-100.0%	25,227.74	100.0%	1,685.97	-83.3%	-	-100.0%
BLAINE	14,077.85	-	-100.0%	-	0.0%	22,614.00	100.0%	-	-100.0%
BOISE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
BONNER	8,617.50	99,314.00	1052.5%	134,037.00	35.0%	75,802.00	-43.4%	7,500.00	-90.1%
BONNEVILLE	30,300.00	110,464.66	264.6%	5,500.00	-95.0%	88,690.69	1512.6%	86,752.58	-2.2%
BOUNDARY	109,900.00	48,810.52	-55.6%	9,196.59	-81.2%	10,158.67	10.5%	1,230.33	-87.9%
BUTTE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CANYON	-	-	0.0%	18,225.00	100.0%	-	-100.0%	35,071.50	100.0%
CARIBOU	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CASSIA	20,500.00	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
CLARK	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER	40,285.00	21,463.00	-46.7%	12,748.45	-40.6%	-	-100.0%	124,069.88	100.0%
CUSTER	33,750.00	20,000.00	-40.7%	-	-100.0%	-	0.0%	-	0.0%
ELMORE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
FRANKLIN	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
FREMONT	-	-	0.0%	-	0.0%	-	0.0%	8,651.00	100.0%
GEM	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
GOODING	-	-	0.0%	-	0.0%	36,617.00	0.0%	-	-100.0%
IDAHO	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
JEFFERSON	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
JEROME	-	-	0.0%	-	0.0%	-	0.0%	6,700.00	100.0%
KOOTENAI	20,183.00	-	-100.0%	24,548.00	100.0%	118,923.89	384.5%	-	-100.0%
LATAH	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LEMHI	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LEWIS	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
LINCOLN	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON	-	-	0.0%	-	0.0%	-	0.0%	24,600.00	100.0%
MINIDOKA	-	-	0.0%	-	0.0%	53,256.50	100.0%	-	-100.0%
NEZ PERCE	-	-	0.0%	14,436.50	100.0%	62,768.50	334.8%	-	-100.0%
ONEIDA	20,000.00	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
OWYHEE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
PAYETTE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
POWER	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
SHOSHONE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TETON	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TWIN FALLS	-	20,992.00	100.0%	-	-100.0%	-	0.0%	34,212.50	100.0%
VALLEY	32,896.00	27,515.00	-16.4%	22,785.00	-17.2%	14,840.00	-34.9%	25,914.00	74.6%
WASHINGTON	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TOTAL ALL	\$ 475,008.55	\$ 525,145.74	10.6%	\$ 266,704.28	-49.2%	\$ 551,356.46	106.7%	\$ 374,975.79	-32.0%

BOATING PROGRAM STATISTICS

COUNTY	REGISTRATION DESIGNATIONS (1)	% of TOTAL REGISTRATIONS	VESSEL ACCOUNT DISTRIBUTIONS REV 0250.0(2)	% of TOTAL VESSEL ACCOUNT	COUNTY FUND BALANCE 9/30/12 (3)	WIF EXPENDITURES (4)	% of TOTAL WIF	BSG EXPENDITURES (4)	% of TOTAL BSG
ADA	8,485	8.1%	196,400.29	7.2%	172,853.00	20,274.00	5.4%	16,309.71	4.2%
ADAMS	854	0.8%	17,482.32	0.6%	36,182.64	-	0.0%	4,171.10	1.1%
BANNOCK	1,164	1.1%	20,179.27	0.7%	24,316.19	-	0.0%	-	0.0%
BEAR LAKE	1,027	1.0%	24,684.11	0.9%	39,623.63	-	0.0%	15,487.25	4.0%
BENEWAH	1,599	1.5%	41,727.58	1.5%	14,129.56	-	0.0%	4,632.99	1.2%
BINGHAM	1,602	1.5%	45,834.97	1.7%	46,959.89	-	0.0%	8,655.22	2.2%
BLAINE	1,168	1.1%	29,396.96	1.1%	41,543.51	-	0.0%	2,957.36	0.8%
BOISE	2,754	2.6%	49,098.18	1.8%	119,808.42	-	0.0%	6,993.84	1.8%
BONNER	11,815	11.3%	361,143.26	13.3%	441,419.69	7,500.00	2.0%	58,308.87	14.9%
BONNEVILLE	4,877	4.7%	137,973.97	5.1%	39,560.91	86,752.58	23.1%	17,849.64	4.6%
BOUNDARY	774	0.7%	19,582.41	0.7%	51,742.06	1,230.33	0.3%	1,229.19	0.3%
BUTTE	7	0.0%	-	0.0%	-	-	0.0%	-	0.0%
CAMAS	563	0.5%	8,718.77	0.3%	30,229.90	-	0.0%	-	0.0%
CANYON	5,186	5.0%	122,072.16	4.5%	32,494.36	35,071.50	9.4%	19,384.92	5.0%
CARIBOU	688	0.7%	16,459.67	0.6%	32,310.92	-	0.0%	7,300.56	1.9%
CASSIA	1,663	1.6%	46,504.69	1.7%	2,679.36	-	0.0%	7,118.00	1.8%
CLARK	14	0.0%	-	0.0%	-	-	0.0%	-	0.0%
CLEARWATER	2,790	2.7%	62,665.78	2.3%	48,108.22	124,069.88	33.1%	16,892.23	4.3%
CUSTER	719	0.7%	17,089.76	0.6%	27,663.21	-	0.0%	3,442.49	0.9%
ELMORE	3,728	3.6%	74,595.35	2.7%	47,191.61	-	0.0%	14,281.26	3.6%
FRANKLIN	704	0.7%	20,643.81	0.8%	66,061.79	-	0.0%	-	0.0%
FREMONT	2,449	2.3%	59,214.56	2.2%	107,923.15	8,651.00	2.3%	11,720.97	3.0%
GEM	1,385	1.3%	28,863.34	1.1%	34,199.72	-	0.0%	8,724.59	2.2%
GOODING	730	0.7%	16,033.55	0.6%	48,730.90	-	0.0%	2,089.08	0.5%
IDAHO	936	0.9%	21,977.54	0.8%	40,773.66	-	0.0%	-	0.0%
JEFFERSON	642	0.6%	16,270.95	0.6%	39,704.00	-	0.0%	2,610.89	0.7%
JEROME	501	0.5%	12,898.14	0.5%	18,452.43	6,700.00	1.8%	1,238.40	0.3%
KOOTENAI	20,177	19.4%	636,617.92	23.4%	202,620.88	-	0.0%	65,011.00	16.6%
LATAH	1,121	1.1%	29,226.74	1.1%	70,627.91	-	0.0%	-	0.0%
LEMHI	372	0.4%	9,146.39	0.3%	17,509.57	-	0.0%	1,057.34	0.3%
LEWIS	264	0.3%	4,797.26	0.2%	2,884.66	-	0.0%	-	0.0%
LINCOLN	14	0.0%	-	0.0%	-	-	0.0%	-	0.0%
MADISON	259	0.2%	6,925.65	0.3%	16,578.89	24,600.00	6.6%	827.13	0.2%

BOATING PROGRAM STATISTICS

COUNTY	REGISTRATION DESIGNATIONS (1)	% of TOTAL REGISTRATIONS	VESSEL ACCOUNT DISTRIBUTIONS REV 0250.01(2)	% of TOTAL VESSEL ACCOUNT	COUNTY FUND BALANCE 9/30/12 (3)	WIF EXPENDITURES (4)	% of TOTAL WIF	BSG EXPENDITURES (4)	% of TOTAL BSG
MINIDOKA	889	0.9%	20,144.67	0.7%	28,527.84	-	0.0%	3,502.64	0.9%
NEZ PERCE	3,687	3.5%	101,769.93	3.7%	154,411.37	-	0.0%	14,973.41	3.8%
ONEIDA	317	0.3%	6,986.00	0.3%	9,150.93	-	0.0%	693.10	0.2%
OWYHEE	2,339	2.2%	46,420.26	1.7%	30,351.00	-	0.0%	17,878.50	4.6%
PAYETTE	1,232	1.2%	30,342.50	1.1%	33,571.73	-	0.0%	2,105.33	0.5%
POWER	1,615	1.5%	46,088.67	1.7%	46,412.52	-	0.0%	7,326.81	1.9%
SHOSHONE	785	0.8%	20,507.08	0.8%	26,533.15	-	0.0%	-	0.0%
TETON	270	0.3%	7,099.67	0.3%	16,248.80	-	0.0%	-	0.0%
TWIN FALLS	3,323	3.2%	85,020.66	3.1%	186,136.23	34,212.50	9.1%	10,283.06	2.6%
VALLEY	6,206	6.0%	144,086.02	5.3%	153,556.67	25,914.00	6.9%	25,587.26	6.5%
WASHINGTON	2,537	2.4%	52,381.63	1.9%	105,003.90	-	0.0%	10,645.06	2.7%
TOTAL ALL	104,231	100.0%	2,715,072.44	100.0%	2,704,786.78	374,975.79	100.0%	391,289.20	100.0%

(1) Includes Primary & Secondary Designations during the review period, not total boats registered in Idaho. May not compare to other designation reports due to time periods.

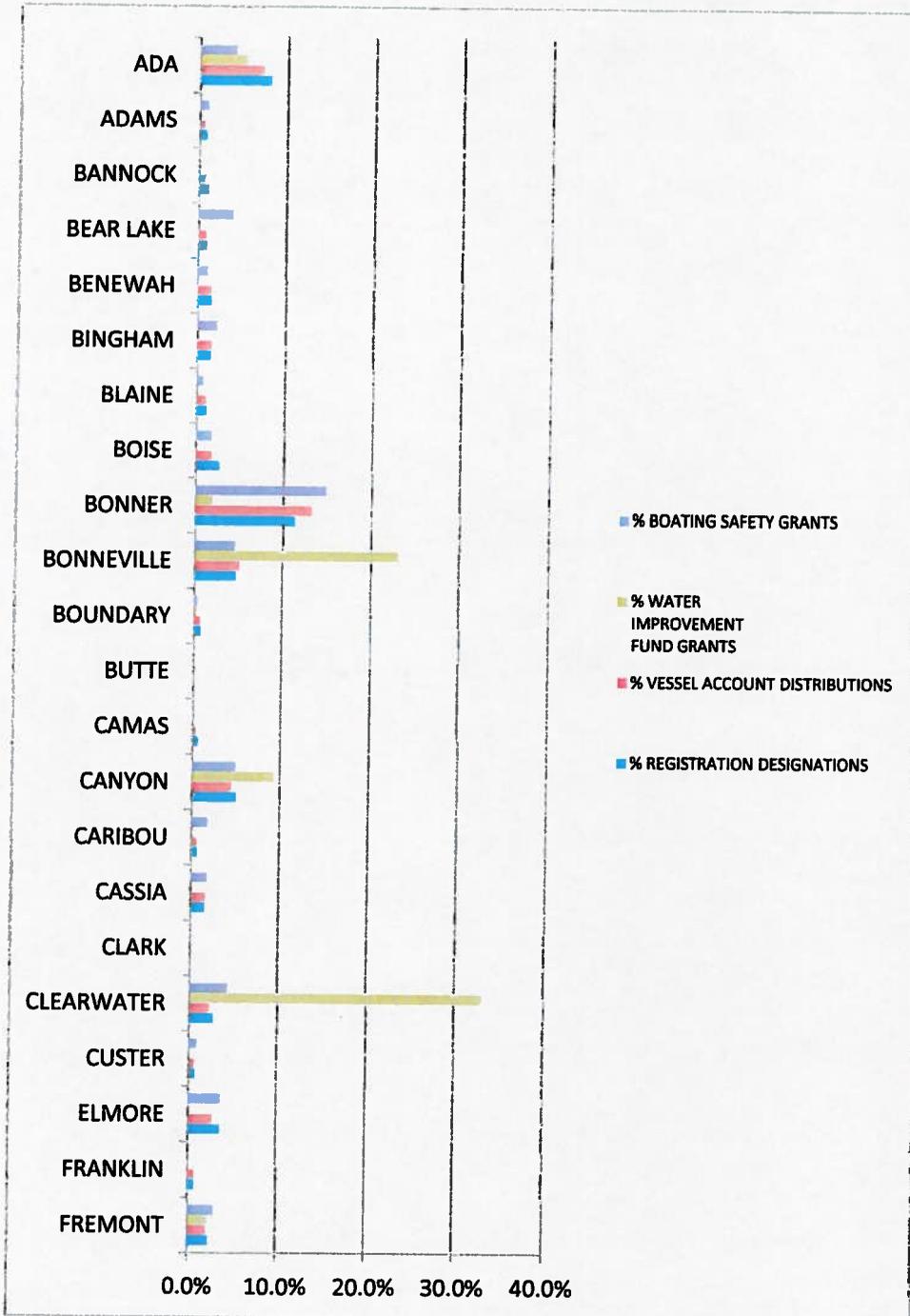
(2) IDPR Vessel Registration Distributions as deposited by the Counties in FFY12. May not match IDPR reported distributions due to timing.

(3) Includes all sources of funds used in County Boating Program.

(4) Actual amounts spent on grants in FFY12, not grant award amount(s).

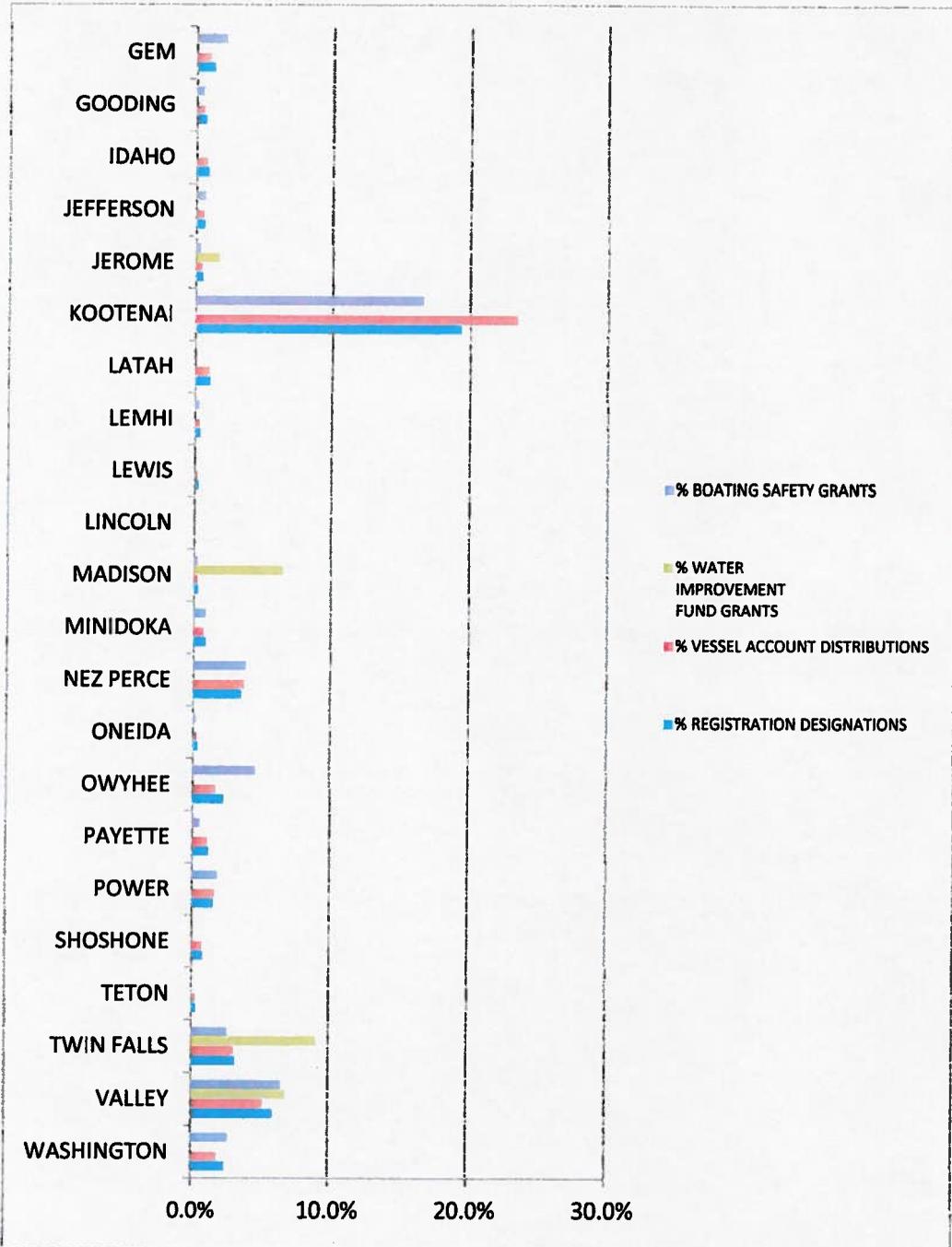
BOATING PROGRAM STATISTICS FY12

Ada-Fremont Counties



BOATING PROGRAM STATISTICS FY12

Gem-Washington Counties



**FFY12 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	170,785.00	186,400.29	-	
ADAMS	36,182.00	17,482.00	18,700.00	purchase vehicle to pull County boat
BANNOCK	24,316.19	25,342.27	-	
BEAR LAKE	39,623.63	24,684.11	14,939.52	60 ft of boat docks replaced at the East Beach boat ramp
BERNEWAH	13,107.70	41,727.58	-	
BINGHAM	46,959.89	45,834.97	1,124.92	3rd yr lease on 2-2011 marine tow vehicles Maintenance, repairs, and replacement of docks.
BLAINE	40,479.09	29,396.96	11,082.13	Also, used for seasonal installation & removal of docks. Used by September 30, 2013
BOISE	96,304.79	49,088.18	47,206.61	Storage facility for County rescue boats and equipment
BONNER	441,419.69	361,143.26	80,276.43	Dock system at Bonner Park West In Priest River. Completion date 9/30/13
BONNEVILLE	39,560.91	137,973.97	-	
BOUNDARY	10,242.06	19,582.41	-	Obligated Funds - Storage Building at Rocky Point-completion date 6/30/12
BUTTE	-	-	-	
CAMAS	9,833.30	8,718.77	1,114.53	spray weed at Twin Lakes Reservoir, contribute to man-made park project
CANYON	32,494.36	122,072.16	-	
CARIBOU	32,310.92	16,459.67	15,851.25	replace scuba equipment, side imaging sonar, arizona recovery system,
CASSIA	2,679.36	46,504.69	-	winch and mount, radio system
CLARK	-	-	-	
CLEARWATER	48,108.22	62,665.78	-	
CUSTER	27,683.21	17,089.76	10,573.45	improving boat ramps, moorings, markings, and additional law enforcement
ELMORE	48,874.88	74,565.35	-	
FRANKLIN	66,061.79	20,643.81	45,417.98	Added costs to repairs, fuel, docks \$3000 for scuba gear, \$4000 increase patrol
FREMONT	53,913.63	59,214.56	-	\$30k replaces patrol boat
GEM	34,199.72	28,863.34	5,336.38	Training, equipment, buoys, misc supplies
GOODING	48,730.90	32,697.35	-	new tow vehicle for waterways
IDAHO	40,723.66	21,977.54	18,796.12	Hammer Creek Boat Ramp \$15000, Pine Bar Boat Ramp \$7,986.12. September 2014
JEFFERSON	39,704.00	16,270.95	23,433.05	accumulating to build a building for housing Waterways Equipment
JEROME	17,679.82	12,896.14	4,721.68	Jerome did not send in second page of request
KOOTENAI	(21,649.00)	636,618.00	-	
LATAH	58,616.00	29,226.74	29,389.26	moose creek, spring valley, and elk creek reservoirs. Moose creek reservoir bathroom
LEMHI	17,243.52	11,573.18	5,670.34	sheriff jetboat additional equipment
LEWIS	2,884.66	4,797.26	-	
LINCOLN	-	-	-	
MADISON	16,578.89	6,925.65	9,653.24	search and rescue equipment
MINIDOKA	28,527.84	20,144.67	8,383.17	3pds. Soft rescue bags, additional tow vehicle for marine division
NEZ PERCE	154,411.37	101,769.93	52,641.44	southway, north revision, steelhead park boat ramp and parking extensions, reddbird facilities
ONEIDA	9,150.93	6,986.00	2,164.93	upgrade truck and boat
OWYHEE	30,351.00	46,420.26	-	
PAYETTE	33,571.73	30,342.50	3,229.23	floating dock system and boat ramp improvements
POWER	47,680.68	47,478.90	200.78	West area boat ramp repairs
SHOSHONE	26,533.15	20,507.08	6,026.07	sheriff office enforcement
TETON	16,248.80	7,099.67	9,149.13	6 wetsuits for search/rescue, gravel/grading boat ramp parking lots
TWIN FALLS	186,136.23	85,020.66	101,115.57	\$53,386.42 develop murratg lake facility, \$47,729.15 vessel maint/equip and marine big
VALLEY	153,556.67	144,068.02	9,470.65	waterways improvement at poison creek campground, tow vehicle, patrol boat, dock jets
WASHINGTON	105,003.90	52,351.63	52,652.27	2 year process-running for boats and equipment
TOTAL	2,326,795.09	2,724,023.22	620,967.46	

Sources: County Vessel Fund Reporting & Remittance Form pursuant to Idaho Code 67-7013 (6) & County Boating Program Financial Review
IDPR reports on cash basis whereas some counties report on accrual basis.

APPENDIX

APPENDIX A

FUNDING SOURCES

FUNDS	FUNDING SOURCE	ALLOWABLE EXPENDITURES
State Vessel Funds (0250.01) – 85 % of Vessel Registrations	Idaho Statute 67-7008 Vessel Registrations	Idaho State 67-7016 (7) – “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.”
Boating Safety Grant (0348)	Coast Guard-Recreational Boating Safety State Grants Program- Federal Funds	Facilities, equipment, and supplies for boating safety education and law enforcement, including purchase, operation, maintenance and repair. Training personnel in skills related to boating safety and to the enforcement of boating safety laws and regulations. Providing public boating safety education, including educational programs and lectures, to the boating community and the public school system. Conducting boating safety inspections and marine casualty investigations. Establishing and maintaining emergency or search and rescue facilities, and providing emergency or search and rescue assistance. Establishing and maintaining waterway markers and other appropriate aids to navigation.
Clean Vessel Grant (0348)	Federal Clean Vessel Act of 1992 –US Fish and Wildlife	Construction, renovation, operation and maintenance of pump-out and dump stations. Education/information programs to educate and/or inform recreational boaters about the environmental pollution problems resulting from sewage discharges from vessels and to inform them of the location of pump-out and dump stations.

FUNDING SOURCES

BIG - Boating Infrastructure Grant (0348)	Section 7404 of the Sportfishing and Boating Safety Act of 1998 – US Fish and Wildlife	Construct, renovate and maintain tie-up facilities with features for transient boaters in vessels 26 feet or more in length, and to produce and distribute information and educational materials about the program.
Waterways Grant (0247.02)	Idaho Statue 63-2412 (e) 1-Fuel Tax	Idaho Statue 57-1501 Waterways Improvement Fund – “Protection and promotion of safety, waterways improvement, creation and improvement of parking areas for boating purposes, marking 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.”



COUNTY VESSEL FUND REPORTING & REMITTANCE FORM
Idaho Department of Parks and Recreation

_____ County

Our County Vessel Fund has been reconciled for fiscal year _____. The remittance amount has been calculated as follows:

- A) Ending Fund Balance \$ _____
- B) Subtract:
 - Ending balance of moneys not received from the State Vessel Account (\$ _____)
 - Obligated moneys in the County Vessel Fund (See definition in rules) (\$ _____)
- C) Adjusted Ending Fund Balance \$ _____
- D) Total received from State Vessel Account for FY _____ \$ _____
- E) Subtract line D from line C. If less than Zero, enter Zero \$ _____

If the amount on line E is Zero, no remittance is required.

If the amount on line E is greater than Zero, the surplus moneys must be remitted to the Department by December 20 for deposit to the State Vessel Account, or complete the "Request for Retention of County Vessel Funds" on the reverse of this form. If the amount to be retained is less than the total surplus, complete both sides of this form.

County Clerk

Dated: _____

Please send to:

Idaho Department of Parks and Recreation
Attention: Internal Auditor
PO Box 83720
Boise ID 83720-0065
208-334-4180, ext. 264

APPENDIX C

REQUEST FOR RETENTION OF COUNTY VESSEL FUNDS

Idaho Code 67-7013 (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 the 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 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.

Table of Contents

26.01.02 - Rules Governing Reporting and Remittance of Surplus County Vessel Account Moneys

000. Legal Authority.	2
001. – 009. (Reserved).	2
010. Definitions.	2
011. – 049. (Reserved).	2
050. Receipts And Balance Calculations.	2
051. – 099. (Reserved).	2
100. Reporting Requirements.	3
101. – 149. (Reserved).	3
150. Notice To Retain Surplus Moneys.	3
151. – 199. (Reserved).	3
200. Failure To Expend Retained Surplus Moneys.	3
201. – 249. (Reserved).	3
250. Time Limit For Retained Moneys To Be Expended.	3
251. – 999. (Reserved).	3

IDAPA 26
TITLE 01
CHAPTER 02

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

000. 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)

001. -- 009. (RESERVED).

010. DEFINITIONS.

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

01. 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)

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

03. 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)

04. 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)

05. 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)

06. 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)

011. -- 049. (RESERVED).

050. 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)

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

02. 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)

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

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

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

06. 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)

051. -- 099. (RESERVED).

100. REPORTING REQUIREMENTS.

01. 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)

02. 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.

01. 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)

02. 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)

03. 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)

01. 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)

02. 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)

03. 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).

Subject Index

A	State Vessel Account 2
Adjusted Ending Fund Balance 2	T
Adjusted Ending Fund Balance, Receipts & Balance Calculations 2	Time Limit For Retained Moneys To Be Expended 3
Amended Notice, Failure to Expend Retained Surplus Moneys 3	W
B	Written Notice, Notice to Retain Surplus Moneys 3
Balance Greater Than Receipts, Reporting Requirements 3	
Balance Less Than or Equal to Receipts, Reporting Requirements 3	
Boat License Moneys, Receipts & Balance Calculations 2	
C	
Change of Purpose, Failure to Expend Retained Surplus Moneys 3	
Compliance, Notice to Retain Surplus Moneys 3	
County Vessel Fund 2	
D	
Definitions, IDAPA 26.01.02, Rules Governing Reporting & Remittance Of Surplus County Vessel Account Moneys 2	
E	
Ending Fund Balance, Receipts & Balance Calculations 2	
F	
Failure To Expend Retained Surplus Moneys 3	
I	
Interest, Receipts & Balance Calculations 2	
N	
Notice To Retain Surplus Moneys 3	
O	
Obligated License Moneys, Receipts & Balance Calculations 2	
Obligated Moneys 2	
Other Funds, Receipts & Balance Calculations 2	
Out of County Expenditures, Notice to Retain Surplus Moneys 3	
R	
Receipts & Balance Calculations 2	
Reporting Requirements 3	
Return of Funds, Failure to Expend Retained Surplus Moneys 3	
S	
Specific Purpose Expenditure 2	