



County Boating Program Financial Review

October 1, 2014 through September 30, 2015



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Idaho Department of Parks & Recreation

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Executive Summary

Background

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

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

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

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

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

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

Objective and Scope

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

The scope of this review covers the county fiscal year from October 1, 2014 through September 30, 2015, which also corresponds the federal fiscal year period. Information was collected by e-mail, phone, and on-site visits.

According to Idaho Code 67-7013 (6), “Only those counties in the state with a boating improvement program, as recognized by the Department, shall be eligible to receive moneys from the state vessel account. A boating improvement program means that one or more recognized boating facilities are being developed and/or maintained within the county’s

jurisdiction, and/or that the county has or is actively developing a recognized boating law enforcement program” (see Appendix A).

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

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

On-site financial reviews were conducted at Ada, Bear Lake, Bonner, Bonneville, Fremont, Kootenai, Nez Perce, Owyhee, and Valley counties. These counties were selected based upon: 1) when the last on-site review was conducted; 2) the dollar value of the boating program; and 3) whether the county was also involved in the Snowmobile Program Review.

Financial records were reviewed with three objectives:

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

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

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

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

Revenue Summary

Table 1A shows the total boating revenue of \$3.71 million in 2015, which is a \$147,032 decrease as compared to 2014. 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
2011	\$ 2,629,609
2012	\$ 2,715,072
2013	\$ 2,120,040
2014	\$ 2,370,560
2015	\$ 2,229,611

Below is a summary of revenue reported by category for 2015:

Category	Fund	Amount
Boat Registration (State Vessel Account)	0250	\$ 2,229,611
Federal BSG	0348	\$ 734,679
Waterways Improvement Fund (WIF)	0247	\$ 524,625
Other Funds Allowable	-	\$ 43,006
Other Funds Not Allowable	-	\$ 183,199
Total		\$ 3,715,120

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

County	Total Registration Revenue
Kootenai	\$ 531,438
Bonner	\$ 285,390
Ada	\$ 160,164
Valley	\$ 121,731
Bonneville	\$ 109,038

Expenditure Summary

Table 1B shows \$3.69 million in expenditures for 2015, and represents a decrease of \$364,806 or 10% as compared to 2104.

Category	Fund	Amount
Boat Registration (State Vessel Fund)	0250	\$ 2,160,969
Federal BSG	0348	\$ 662,481
Waterways Improvement Fund (WIF)	0247	\$ 524,625
Other Funds Allowable	-	\$ 84,598
Other Funds Not Allowable	-	\$ 168,503
Total		\$ 3,601,176

Greater detail of expenditures by category can be found on Tables 5-10, while County Boat Safety Grant expenditure comparisons from 2010 to 2015 can be found on Table 11.

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 8 and 9).

COUNTY FUND BALANCES FOR BOATING		
October 1, 2014 through September 30, 2015		
Beginning Fund Balance		\$ 2,324,809
Revenues	\$ 3,715,120	
Expenditures	\$ 3,601,176	
Ending Fund Balance		<u>\$ 2,438,754</u>
	Increase	\$ 113,945

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 5- 13 provide further Boating Program statistics, including total registrations, Vessel Account distributions, County Fund balances, and WIF and BSG expenditures.

Findings

The 2014 prior year findings have been addressed and resolved in 2015.

Below are the key findings for 2015:

COUNTY	AMOUNT	STATUS
Madison	\$475	Unaccounted for expenditure
Owyhee	\$70	Owyhee incorrectly posted firefighting salaries associated with the Soda Fire against waterways funds.
Twin Falls	\$55	Unaccounted for expenditure

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

Conclusion and Recommendations

The County Vessel Fund Reporting and Remittance Form continues to be a difficult form to understand and complete accurately. IDPR continues to provide instruction and assistance to each County regarding this form.

There are no further recommendations.

ALL BOATING PROGRAM FUNDS

Revenue & Expenditures by County

For Fiscal Year Ending September 30, 2015

COUNTY	Beginning Fund Balance 10/01/2014	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	201,066	160,164	29,221	0	2,464	0	191,849
ADAMS	5,879	13,544	5,748	16,040	0	64,347	99,679
BANNOCK	20,687	19,417	0	0	0	0	19,417
BEAR LAKE	59,644	20,884	23,869	0	844	250	45,847
BENEWAH	6,060	45,795	6,028	0	2,662	1,141	55,626
BINGHAM	60,024	36,540	13,673	18,274	0	0	68,487
BLAINE	49,307	22,894	3,040	1,075	2,063	0	29,072
BOISE	41,666	44,748	14,360	0	-9,075	0	50,033
BONNER	234,658	285,390	96,529	0	0	50,000	431,919
BONNEVILLE	72,296	109,038	37,896	50,000	-38,520	507	158,922
BOUNDARY	45,643	14,727	0	0	0	0	14,727
BUTTE	0	0	0	0	0	0	0
CAMAS	26,751	6,719	0	0	0	0	6,719
CANYON	77,902	100,688	38,389	0	0	1,044	140,121
CARIBOU	40,426	12,866	12,680	0	0	0	25,546
CASSIA	7,747	35,138	27,469	0	0	0	62,607
CLARK	0	0	0	0	0	0	0
CLEARWATER	61,270	52,313	33,431	36,135	0	10,520	132,398
CUSTER	23,856	13,386	6,013	0	0	0	19,399
ELMORE	85,223	62,392	28,325	35,750	177	0	126,644
FRANKLIN	41,310	16,237	3,153	0	1,100	3,344	23,834
FREMONT	46,693	43,419	25,191	86,000	23,596	1,042	179,248
GEM	38,325	23,777	10,967	0	0	1,602	36,346
GOODING	30,652	12,889	3,388	0	0	1,140	17,417
IDAHO	44,474	21,031	0	0	28	0	21,058
JEFFERSON	15,405	16,127	4,986	0	0	3,698	24,812
JEROME	17,514	10,754	3,031	54,478	0	0	68,263
KOOTENAI	178,590	531,438	112,244	46,617	20,866	0	711,164
LATAH	24,868	23,868	0	0	0	0	23,868
LEMHI	29,115	7,902	0	47,504	0	0	55,406
LEWIS	10,563	4,363	0	0	0	0	4,363
LINCOLN	0	0	0	0	0	0	0
MADISON	15,516	4,115	0	0	0	3,507	7,622
MINIDOKA	19,493	17,830	5,595	0	0	0	23,425
NEZ PERCE	169,613	75,515	17,421	0	16	9,543	102,496
ONEIDA	14,895	5,870	0	0	0	3,344	9,214
OWYHEE	83,591	40,645	49,833	0	0	0	90,478
PAYETTE	24,995	25,091	3,757	115,413	4	0	144,264
POWER	56,622	33,024	0	0	14,281	14,500	61,805
SHOSHONE	7,577	20,132	0	0	0	0	20,132
TETON	9,423	5,429	0	0	0	0	5,429
TWIN FALLS	99,810	71,206	34,837	17,340	22,500	219	146,102
VALLEY	171,583	121,731	47,447	0	0	1,000	170,178
WASHINGTON	54,077	40,578	36,158	0	0	12,450	89,186
TOTAL ALL	\$ 2,324,809	\$ 2,229,611	\$ 734,679	\$ 524,625	\$ 43,006	\$ 183,199	\$ 3,715,120

ALL BOATING PROGRAM FUNDS

Revenue & Expenditures by County

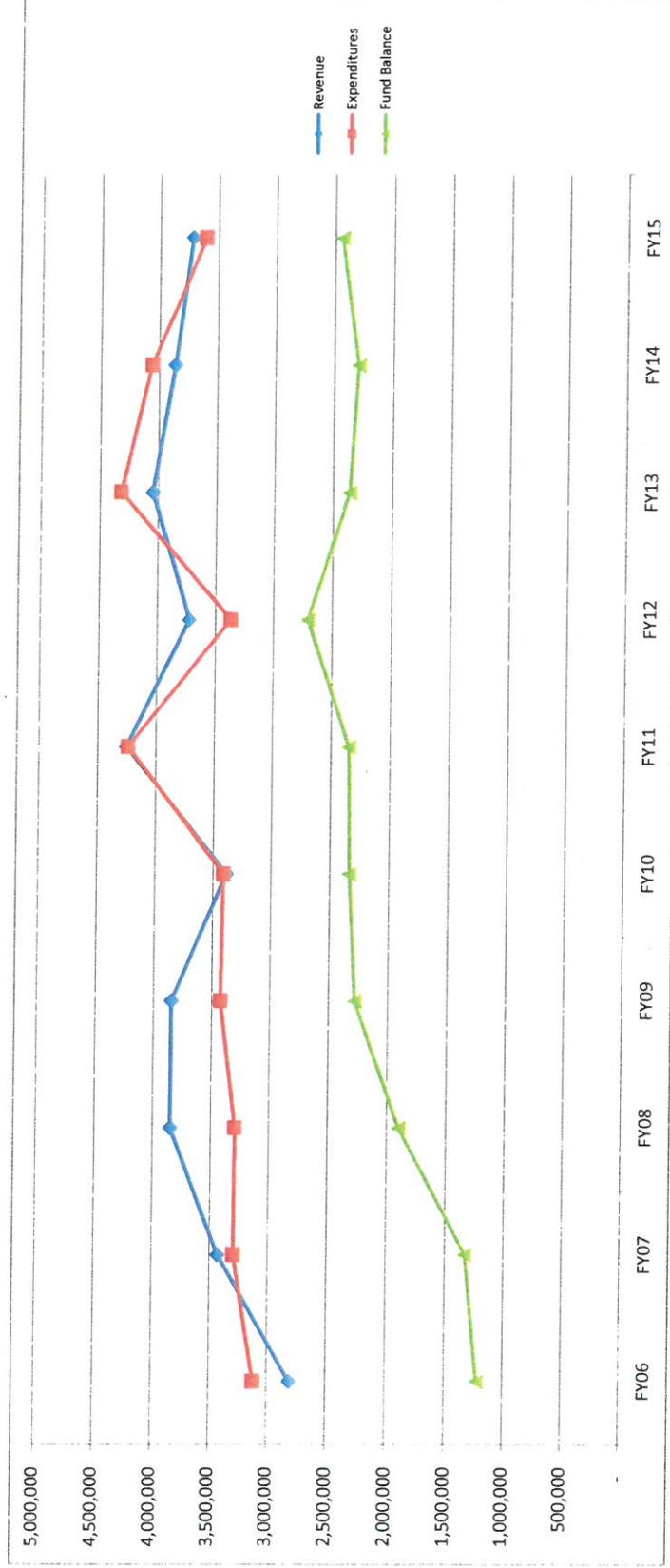
For Fiscal Year Ending September 30, 2015

COUNTY	EXPENDITURES						Ending Fund Balance 9/30/2015
	Vessel Fund (Boat Reg)	Federal	State	Other	Other	TOTAL EXPENSES	
		Boat Safety Grants (BSG)	Waterways Improvement Fund (WIF)	Allowable as BSG Match	NOT Allowable as BSG Match		
ADA	161,502	24,621	0	0	0	186,123	206,792
ADAMS	9,218	5,748	16,040	0	64,003	95,009	10,549
BANNOCK	20,700	0	0	0	0	20,700	19,404
BEAR LAKE	32,938	23,869	0	0	0	56,807	48,684
BENEWAH	40,398	6,028	0	0	0	46,426	15,259
BINGHAM	60,400	13,673	18,274	0	0	92,347	36,164
BLAINE	19,314	3,176	1,075	0	38,815	62,380	15,999
BOISE	23,576	10,021	0	0	0	33,597	58,102
BONNER	217,753	96,529	0	14,701	44,250	373,233	293,345
BONNEVILLE	109,462	37,896	50,000	0	0	197,358	33,860
BOUNDARY	3,226	1,600	0	0	0	4,826	55,544
BUTTE	0	0	0	0	0	0	0
CAMAS	3,423	0	0	0	0	3,423	30,047
CANYON	77,697	38,389	0	0	0	116,086	101,937
CARIBOU	14,423	12,680	0	0	0	27,103	38,869
CASSIA	34,009	11,992	0	13,735	0	59,736	10,618
CLARK	0	0	0	0	0	0	0
CLEARWATER	63,774	33,431	36,135	0	0	133,340	60,328
CUSTER	16,645	6,293	0	0	0	22,938	20,317
ELMORE	27,555	28,325	35,750	0	0	91,630	120,237
FRANKLIN	18,306	3,153	0	0	0	21,459	43,685
FREMONT	91,332	16,371	86,000	0	200	193,903	32,038
GEM	25,833	10,967	0	0	0	36,800	37,871
GOODING	8,414	3,388	0	0	0	11,802	36,267
IDAHO	7,554	0	0	0	0	7,554	57,979
JEFFERSON	1,741	4,986	0	0	0	6,727	33,490
JEROME	9,113	3,031	54,478	0	0	66,622	19,156
KOOTENAI	527,224	112,244	46,617	19,382	0	705,467	184,287
LATAH	24,294	0	0	0	0	24,294	24,442
LEMHI	15,899	2,274	47,504	0	0	65,677	18,845
LEWIS	8,911	0	0	0	0	8,911	6,016
LINCOLN	0	0	0	0	0	0	0
MADISON	8,904	0	0	0	0	8,904	14,235
MINIDOKA	10,421	5,595	0	0	0	16,016	26,902
NEZ PERCE	64,277	17,421	0	0	9,543	91,242	180,867
ONEIDA	11,665	1,566	0	0	829	14,060	10,049
OWYHEE	37,960	24,234	0	0	0	62,194	111,875
PAYETTE	22,364	3,757	115,413	0	0	141,534	27,726
POWER	3,157	11,975	0	14,281	10,863	40,276	78,151
SHOSHONE	16,327	0	0	0	0	16,327	11,382
TETON	1,520	0	0	0	0	1,520	13,331
TWIN FALLS	82,067	23,098	17,340	22,500	0	145,005	100,907
VALLEY	168,765	47,447	0	0	0	216,212	125,549
WASHINGTON	58,909	16,703	0	0	0	75,612	67,651
TOTAL ALL	\$ 2,160,969	\$ 662,481	\$ 524,625	\$ 84,598	\$ 168,503	\$ 3,601,176	\$ 2,438,754

10 YEAR HISTORICAL GRAPH

Overall Boating Program Revenue, Expenditure and Fund Balance Comparison

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Revenue	2,808,436	3,428,444	3,847,314	3,847,002	3,381,207	4,255,411	3,724,395	4,045,213	3,862,152	3,715,120
Expenditures	3,115,805	3,294,130	3,289,864	3,422,171	3,407,363	4,238,613	3,363,421	4,319,344	4,060,863	3,601,176
Fund Balance	1,216,849	1,326,983	1,902,085	2,280,842	2,336,023	2,348,174	2,704,789	2,361,501	2,294,591	2,438,754



BOAT REGISTRATION REVENUE COMPARISON
IDPR FUND 0250.01
For Fiscal Year Ending September 30, 2015

COUNTY	FY11	FY12	% OF CHANGE ¹	FY13	% OF CHANGE ¹	FY14	% OF CHANGE ¹	FY15	% OF CHANGE ¹
ADA	201,714	196,400	-3%	156,948	-20%	157,779	1%	160,164	2%
ADAMS	16,758	17,482	4%	13,225	-24%	13,127	-1%	13,544	3%
BANNOCK	7,667	20,179	163%	22,020	9%	20,691	-6%	19,417	-6%
BEAR LAKE	36,618	24,684	-33%	20,325	-18%	21,404	5%	20,884	-2%
BENEWAH	40,649	41,728	3%	30,620	-27%	35,272	15%	45,795	30%
BINGHAM	46,544	45,835	-2%	36,261	-21%	36,706	1%	36,540	0%
BLAINE	30,921	29,397	-5%	21,961	-25%	22,542	3%	22,894	2%
BOISE	42,410	49,098	16%	40,457	-18%	43,474	7%	44,748	3%
BONNER	348,892	361,143	4%	254,998	-29%	317,332	24%	285,390	-10%
BONNEVILLE	141,288	137,974	-2%	98,657	-28%	116,611	18%	109,038	-6%
BOUNDARY	21,391	19,582	-8%	16,444	-16%	15,648	-5%	14,727	-6%
BUTTE	0	0	0%	-	0%	0	0%	0	0%
CAMAS ²	7,968	8,719	9%	6,635	-24%	6,792	2%	6,719	-1%
CANYON	119,055	122,072	3%	96,389	-21%	106,696	11%	100,688	-6%
CARIBOU	15,752	16,460	4%	13,677	-17%	13,138	-4%	12,866	-2%
CASSIA	46,651	46,505	0%	31,917	-31%	38,034	19%	35,138	-8%
CLARK	0	0	0%	-	0%	0	0%	0	0%
CLEARWATER	60,443	62,666	4%	50,453	-19%	52,092	3%	52,313	0%
CUSTER	15,399	17,090	11%	12,696	-26%	13,536	7%	13,386	-1%
ELMORE	76,163	74,595	-2%	65,193	-13%	62,305	-4%	62,392	0%
FRANKLIN	22,286	20,644	-7%	13,195	-36%	17,435	32%	16,237	-7%
FREMONT	59,328	59,215	0%	42,043	-29%	46,789	11%	43,419	-7%
GEM	30,116	28,863	-4%	24,058	-17%	23,795	-1%	23,777	0%
GOODING	15,867	16,034	1%	12,469	-22%	13,219	6%	12,889	-2%
IDAHO	19,585	21,978	12%	17,834	-19%	16,412	-8%	21,031	28%
JEFFERSON	16,105	16,271	1%	14,627	-10%	14,303	-2%	16,127	13%
JEROME	13,137	12,898	-2%	9,966	-23%	10,039	1%	10,754	7%
KOOTENAI	567,580	636,618	12%	505,048	-21%	612,101	21%	531,438	-13%
LATAH	25,028	29,227	17%	23,721	-19%	24,384	3%	23,868	-2%
LEMHI	9,061	9,146	1%	7,166	-22%	7,619	6%	7,902	4%
LEWIS	5,000	4,797	-4%	4,135	-14%	4,223	2%	4,363	3%
LINCOLN	0	0	0%	-	0%	0	0%	0	0%
MADISON	7,416	6,926	-7%	5,051	-27%	4,794	-5%	4,115	-14%
MINIDOKA	19,905	20,145	1%	16,115	-20%	17,913	11%	17,830	0%
NEZ PERCE	96,041	101,770	6%	75,762	-26%	92,914	23%	75,515	-19%
ONEIDA	9,454	6,986	-26%	5,925	-15%	6,008	1%	5,870	-2%
OWYHEE	43,752	46,420	6%	38,847	-16%	40,274	4%	40,645	1%
PAYETTE	28,513	30,343	6%	23,683	-22%	23,700	0%	25,091	6%
POWER	51,225	46,089	-10%	35,032	-24%	34,124	-3%	33,024	-3%
SHOSHONE	18,488	20,507	11%	15,837	-23%	18,293	16%	20,132	10%
TETON	8,185	7,100	-13%	5,998	-16%	5,369	-10%	5,429	1%
TWIN FALLS	85,166	85,021	0%	68,180	-20%	69,795	2%	71,206	2%
VALLEY	149,752	144,086	-4%	125,203	-13%	134,498	7%	121,731	-9%
WASHINGTON	52,333	52,382	0%	41,270	-21%	39,381	-5%	40,578	3%
TOTAL ALL³	\$ 2,629,610	\$ 2,715,072	3%	\$ 2,120,040	-22%	\$ 2,370,560	12%	\$ 2,229,611	-6%

(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, 2015

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
VESSEL ACCOUNT (BOAT REGISTRATIONS)							
Personnel	549,519	77,802	0	0	627,320	0	627,320
Benefits	212,518	20,966	0	0	233,483	0	233,483
Travel	18,853	2,163	2,930	0	23,946	2,017	25,962
Equipment	342,893	15	0	26,668	369,576	105,074	474,650
Supplies	405,015	4,252	8,963	8,712	426,942	24,061	451,004
Contractual	30,580	0	2,400	11,277	44,257	9,680	53,937
Other	17,869	0	0	0	17,869	0	17,869
Construction	0	0	0	1,799	1,799	274,943	276,743
Total	\$ 1,577,247	\$ 105,197	\$ 14,293	\$ 48,457	\$ 1,745,194	\$ 415,775	\$ 2,160,969

FEDERAL BOATING SAFETY GRANTS (BSG)							
Personnel	581,712	5,584	0	0	587,296	0	587,296
Benefits	26,108	1,662	0	0	27,770	0	27,770
Travel	516	144	0	0	659	0	659
Equipment	39,993	0	0	0	39,993	0	39,993
Supplies	6,763	0	0	0	6,763	0	6,763
Contractual	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0
Total	\$ 655,091	\$ 7,390	\$ -	\$ -	\$ 662,481	\$ -	\$ 662,481

WATERWAYS IMPROVEMENT FUND (WIF) GRANTS							
Personnel	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0
Equipment	65,778	0	0	46,617	112,395	0	112,395
Supplies	0	0	0	0	0	0	0
Contractual	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Construction	0	0	0	0	0	412,230	412,230
Total	\$ 65,778	\$ -	\$ -	\$ 46,617	\$ 112,395	\$ 412,230	\$ 524,625

OTHER FUNDS ALLOWABLE AS BSG MATCH							
Personnel	22,500	0	0	0	22,500	0	22,500
Benefits	0	0	0	0	0	0	0
Travel	8,070	0	0	0	8,070	0	8,070
Equipment	0	0	0	0	0	14,701	14,701
Supplies	24,488	0	0	0	24,488	0	24,488
Contractual	0	0	0	0	0	0	0
Other	1,106	0	0	0	1,106	0	1,106
Construction	0	0	0	0	0	13,735	13,735
Total	\$ 56,163	\$ -	\$ -	\$ -	\$ 56,163	\$ 28,435	\$ 84,598

OTHER FUNDS NOT ALLOWABLE AS BSG MATCH							
Personnel	40,503	0	0	0	40,503	0	40,503
Benefits	13,500	0	0	0	13,500	0	13,500
Travel	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
Supplies	10,863	0	200	0	11,063	829	11,892
Contractual	10,000	0	0	0	10,000	0	10,000
Other	0	0	0	0	0	0	0
Construction	0	0	0	0	0	92,608	92,608
Total	\$ 74,866	\$ -	\$ 200	\$ -	\$ 75,066	\$ 93,437	\$ 168,503

SUMMARY BY FUNDING SOURCE							
Vessel Fund	1,577,247	105,197	14,293	48,457	1,745,194	415,775	2,160,969
Boat Safety	655,091	7,390	0	0	662,481	0	662,481
Waterways	65,778	0	0	46,617	112,395	412,230	524,625
Other Allowable	56,163	0	0	0	56,163	28,435	84,598
Other NOT Allowable	74,866	0	200	0	75,066	93,437	168,503
Total	\$ 2,429,145	\$ 112,586	\$ 14,493	\$ 95,073	\$ 2,651,298	\$ 949,877	\$ 3,601,176

VESSEL FUND (BOAT REGISTRATION)

Expenditures by County

For Fiscal Year Ending September 30, 2015

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	112,653	5,339	0	0	117,992	43,509	161,502
ADAMS	8,444	773	0	0	9,218	0	9,218
BANNOCK	0	0	0	0	0	20,700	20,700
BEAR LAKE	32,285	653	0	0	32,938	0	32,938
BENEWAH	36,576	524	0	0	37,100	3,298	40,398
BINGHAM	50,534	1,496	0	0	52,030	8,370	60,400
BLAINE	765	1,183	0	0	1,948	17,366	19,314
BOISE	14,676	888	8,012	0	23,576	0	23,576
BONNER	191,195	5,651	0	9,402	206,248	11,505	217,753
BONNEVILLE	24,934	0	0	0	24,934	84,528	109,462
BOUNDARY	1,357	0	32	0	1,390	1,836	3,226
BUTTE	112,653	0	0	0	0	0	0
CAMAS	902	0	0	0	902	2,521	3,423
CANYON	77,186	511	0	0	77,697	0	77,697
CARIBOU	13,048	1,375	0	0	14,423	0	14,423
CASSIA	29,678	483	3,849	0	34,009	0	34,009
CLARK	0	0	0	0	0	0	0
CLEARWATER	44,672	9,102	0	0	53,774	10,000	63,774
CUSTER	11,724	325	0	1,799	13,849	2,796	16,645
ELMORE	27,555	0	0	0	27,555	0	27,555
FRANKLIN	18,060	246	0	0	18,306	0	18,306
FREMONT	89,146	2,186	0	0	91,332	0	91,332
GEM	16,728	6,903	0	0	23,632	2,201	25,833
GOODING	7,648	766	0	0	8,414	0	8,414
IDAHO	7,554	0	0	0	7,554	0	7,554
JEFFERSON	1,741	0	0	0	1,741	0	1,741
JEROME	9,113	0	0	0	9,113	0	9,113
KOOTENAI	407,108	34,914	0	25,195	467,218	60,007	527,224
LATAH	10,086	0	0	0	10,086	14,208	24,294
LEMHI	15,577	321	0	0	15,899	0	15,899
LEWIS	8,911	0	0	0	8,911	0	8,911
LINCOLN	112,653	0	0	0	0	0	0
MADISON	8,904	0	0	0	8,904	0	8,904
MINIDOKA	8,262	2,158	0	0	10,421	0	10,421
NEZ PERCE	49,626	3,374	0	11,277	64,277	0	64,277
ONEIDA	9,089	176	2,400	0	11,665	0	11,665
OWYHEE	37,960	0	0	0	37,960	0	37,960
PAYETTE	8,726	13,638	0	0	22,364	0	22,364
POWER	3,157	0	0	0	3,157	0	3,157
SHOSHONE	453	0	0	0	453	15,874	16,327
TETON	1,520	0	0	0	1,520	0	1,520
TWIN FALLS	61,714	2,071	0	0	63,785	18,282	82,067
VALLEY	81,772	9,451	0	0	91,223	77,542	168,765
WASHINGTON	36,208	686	0	783	37,677	21,232	58,909
TOTAL	1,802,553	105,197	14,293	48,457	1,745,194	415,775	2,160,969

FEDERAL BOATING SAFETY GRANT (BSG)

Expenditures By County

For Fiscal Year Ending September 30, 2015

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	24,621	0	0	0	24,621	0	24,621
ADAMS	5,748	0	0	0	5,748	0	5,748
BANNOCK	0	0	0	0	0	0	0
BEAR LAKE	23,869	0	0	0	23,869	0	23,869
BENEWAH	6,028	0	0	0	6,028	0	6,028
BINGHAM	13,673	0	0	0	13,673	0	13,673
BLAINE	1,380	1,796	0	0	3,176	0	3,176
BOISE	10,021	0	0	0	10,021	0	10,021
BONNER	96,529	0	0	0	96,529	0	96,529
BONNEVILLE	36,394	1,502	0	0	37,896	0	37,896
BOUNDARY	1,600	0	0	0	1,600	0	1,600
BUTTE	0	0	0	0	0	0	0
CAMAS	0	0	0	0	0	0	0
CANYON	38,389	0	0	0	38,389	0	38,389
CARIBOU	12,680	0	0	0	12,680	0	12,680
CASSIA	11,992	0	0	0	11,992	0	11,992
CLARK	0	0	0	0	0	0	0
CLEARWATER	33,431	0	0	0	33,431	0	33,431
CUSTER	6,293	0	0	0	6,293	0	6,293
ELMORE	27,930	395	0	0	28,325	0	28,325
FRANKLIN	3,153	0	0	0	3,153	0	3,153
FREMONT	16,371	0	0	0	16,371	0	16,371
GEM	10,967	0	0	0	10,967	0	10,967
GOODING	3,388	0	0	0	3,388	0	3,388
IDAHO	0	0	0	0	0	0	0
JEFFERSON	3,237	1,749	0	0	4,986	0	4,986
JEROME	2,720	311	0	0	3,031	0	3,031
KOOTENAI	112,244	0	0	0	112,244	0	112,244
LATAH	0	0	0	0	0	0	0
LEMHI	2,274	0	0	0	2,274	0	2,274
LEWIS	0	0	0	0	0	0	0
LINCOLN	0	0	0	0	0	0	0
MADISON	0	0	0	0	0	0	0
MINIDOKA	5,595	0	0	0	5,595	0	5,595
NEZ PERCE	17,421	0	0	0	17,421	0	17,421
ONEIDA	1,320	246	0	0	1,566	0	1,566
OWYHEE	23,743	491	0	0	24,234	0	24,234
PAYETTE	3,757	0	0	0	3,757	0	3,757
POWER	11,075	900	0	0	11,975	0	11,975
SHOSHONE	0	0	0	0	0	0	0
TETON	0	0	0	0	0	0	0
TWIN FALLS	23,098	0	0	0	23,098	0	23,098
VALLEY	47,447	0	0	0	47,447	0	47,447
WASHINGTON	16,703	0	0	0	16,703	0	16,703
TOTAL	655,091	7,390	0	0	662,481	0	662,481

STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANT

Expenditures By County

For Fiscal Year Ending September 30, 2015

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0	0	0	0	0	0	0
ADAMS	0	0	0	0	0	16,040	16,040
BANNOCK	0	0	0	0	0	0	0
BEAR LAKE	0	0	0	0	0	0	0
BENEWAH	0	0	0	0	0	0	0
BINGHAM	0	0	0	0	18,274	0	18,274
BLAINE	0	0	0	0	0	1,075	1,075
BOISE	18,274	0	0	0	0	0	0
BONNER	0	0	0	0	0	0	0
BONNEVILLE	0	0	0	0	0	50,000	50,000
BOUNDARY	0	0	0	0	0	0	0
BUTTE	0	0	0	0	0	0	0
CAMAS	0	0	0	0	0	0	0
CANYON	0	0	0	0	0	0	0
CARIBOU	0	0	0	0	0	0	0
CASSIA	0	0	0	0	0	0	0
CLARK	0	0	0	0	0	0	0
CLEARWATER	0	0	0	0	0	36,135	36,135
CUSTER	0	0	0	0	0	0	0
ELMORE	0	0	0	0	0	35,750	35,750
FRANKLIN	0	0	0	0	0	0	0
FREMONT	0	0	0	0	0	86,000	86,000
GEM	0	0	0	0	0	0	0
GOODING	0	0	0	0	0	0	0
IDAHO	0	0	0	0	0	0	0
JEFFERSON	0	0	0	0	0	0	0
JEROME	0	0	0	0	0	54,478	54,478
KOOTENAI	0	0	0	46,617	46,617	0	46,617
LATAH	0	0	0	0	0	0	0
LEMHI	0	0	0	0	47,504	0	47,504
LEWIS	0	0	0	0	0	0	0
LINCOLN	0	0	0	0	0	0	0
MADISON	47,504	0	0	0	0	0	0
MINIDOKA	0	0	0	0	0	0	0
NEZ PERCE	0	0	0	0	0	0	0
ONEIDA	0	0	0	0	0	0	0
OWYHEE	0	0	0	0	0	0	0
PAYETTE	0	0	0	0	0	115,413	115,413
POWER	0	0	0	0	0	0	0
SHOSHONE	0	0	0	0	0	0	0
TETON	0	0	0	0	0	0	0
TWIN FALLS	0	0	0	0	0	17,340	17,340
VALLEY	0	0	0	0	0	0	0
WASHINGTON	0	0	0	0	0	0	0
TOTAL	65,778	0	0	46,617	112,395	412,230	524,625

OTHER FUNDS ALLOWABLE AS BSG MATCH

Expenditures By County

For Fiscal Year Ending September 30, 2015

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0	0	0	0	0	0	0
ADAMS	0	0	0	0	0	0	0
BANNOCK	0	0	0	0	0	0	0
BEAR LAKE	0	0	0	0	0	0	0
BENEWAH	0	0	0	0	0	0	0
BINGHAM	0	0	0	0	0	0	0
BLAINE	0	0	0	0	0	0	0
BOISE	0	0	0	0	0	0	0
BONNER	0	0	0	0	0	14,701	14,701
BONNEVILLE	0	0	0	0	0	0	0
BOUNDARY	0	0	0	0	0	0	0
BUTTE	0	0	0	0	0	0	0
CAMAS	0	0	0	0	0	0	0
CANYON	0	0	0	0	0	0	0
CARIBOU	0	0	0	0	0	0	0
CASSIA	0	0	0	0	0	13,735	13,735
CLARK	0	0	0	0	0	0	0
CLEARWATER	0	0	0	0	0	0	0
CUSTER	0	0	0	0	0	0	0
ELMORE	0	0	0	0	0	0	0
FRANKLIN	0	0	0	0	0	0	0
FREMONT	0	0	0	0	0	0	0
GEM	0	0	0	0	0	0	0
GOODING	0	0	0	0	0	0	0
IDAHO	0	0	0	0	0	0	0
JEFFERSON	0	0	0	0	0	0	0
JEROME	0	0	0	0	0	0	0
KOOTENAI	0	0	0	0	19,382	0	19,382
LATAH	0	0	0	0	0	0	0
LEMHI	19,382	0	0	0	0	0	0
LEWIS	0	0	0	0	0	0	0
LINCOLN	0	0	0	0	0	0	0
MADISON	0	0	0	0	0	0	0
MINIDOKA	0	0	0	0	0	0	0
NEZ PERCE	0	0	0	0	0	0	0
ONEIDA	0	0	0	0	0	0	0
OWYHEE	0	0	0	0	0	0	0
PAYETTE	0	0	0	0	0	0	0
POWER	0	0	0	0	14,281	0	14,281
SHOSHONE	0	0	0	0	0	0	0
TETON	0	0	0	0	0	0	0
TWIN FALLS	22,500	0	0	0	22,500	0	22,500
VALLEY	14,281	0	0	0	0	0	0
WASHINGTON	0	0	0	0	0	0	0
TOTAL	56,163	0	0	0	56,163	28,435	84,598

OTHER FUNDS NOT ALLOWABLE AS BSG MATCH

Expenditures By County

For Fiscal Year Ending September 30, 2015

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATIO N AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0	0	0	0	0	0	0
ADAMS	64,003	0	0	0	64,003	0	64,003
BANNOCK	0	0	0	0	0	0	0
BEAR LAKE	0	0	0	0	0	0	0
BENEWAH	0	0	0	0	0	0	0
BINGHAM	0	0	0	0	0	0	0
BLAINE	0	0	0	0	0	38,815	38,815
BOISE	0	0	0	0	0	0	0
BONNER	0	0	0	0	0	44,250	44,250
BONNEVILLE	0	0	0	0	0	0	0
BOUNDARY	0	0	0	0	0	0	0
BUTTE	0	0	0	0	0	0	0
CAMAS	0	0	0	0	0	0	0
CANYON	0	0	0	0	0	0	0
CARIBOU	0	0	0	0	0	0	0
CASSIA	0	0	0	0	0	0	0
CLARK	0	0	0	0	0	0	0
CLEARWATER	0	0	0	0	0	0	0
CUSTER	0	0	0	0	0	0	0
ELMORE	0	0	0	0	0	0	0
FRANKLIN	0	0	0	0	0	0	0
FREMONT	0	0	200	0	200	0	200
GEM	0	0	0	0	0	0	0
GOODING	0	0	0	0	0	0	0
IDAHO	0	0	0	0	0	0	0
JEFFERSON	0	0	0	0	0	0	0
JEROME	0	0	0	0	0	0	0
KOOTENAI	0	0	0	0	0	0	0
LATAH	0	0	0	0	0	0	0
LEMHI	0	0	0	0	0	0	0
LEWIS	0	0	0	0	0	0	0
LINCOLN	0	0	0	0	0	0	0
MADISON	0	0	0	0	0	0	0
MINIDOKA	0	0	0	0	0	0	0
NEZ PERCE	0	0	0	0	0	9,543	9,543
ONEIDA	0	0	0	0	0	829	829
OWYHEE	0	0	0	0	0	0	0
PAYETTE	0	0	0	0	0	0	0
POWER	10,863	0	0	0	10,863	0	10,863
SHOSHONE	0	0	0	0	0	0	0
TETON	0	0	0	0	0	0	0
TWIN FALLS	0	0	0	0	0	0	0
VALLEY	0	0	0	0	0	0	0
WASHINGTON	0	0	0	0	0	0	0
TOTAL	74,866	0	200	0	75,066	93,437	168,503

ALL BOATING PROGRAM FUNDS
Expenditures by County
For Fiscal Year Ending September 30, 2015

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	137,274	5,339	0	0	142,613	43,509	186,123
ADAMS	78,195	773	0	0	78,969	16,040	95,009
BANNOCK	0	0	0	0	0	20,700	20,700
BEAR LAKE	56,154	653	0	0	56,807	0	56,807
BENEWAH	42,604	524	0	0	43,128	3,298	46,426
BINGHAM	82,481	1,496	0	0	83,977	8,370	92,347
BLAINE	2,145	2,979	0	0	5,124	57,256	62,380
BOISE	24,697	888	8,012	0	33,597	0	33,597
BONNER	287,724	5,651	0	9,402	302,777	70,455	373,233
BONNEVILLE	61,329	1,502	0	0	62,830	134,528	197,358
BOUNDARY	2,957	0	32	0	2,990	1,836	4,826
BUTTE	0	0	0	0	0	0	0
CAMAS	902	0	0	0	902	2,521	3,423
CANYON	115,575	511	0	0	116,086	0	116,086
CARIBOU	25,728	1,375	0	0	27,103	0	27,103
CASSIA	41,670	483	3,849	0	46,001	13,735	59,736
CLARK	0	0	0	0	0	0	0
CLEARWATER	78,103	9,102	0	0	87,205	46,135	133,340
CUSTER	18,017	325	0	1,799	20,142	2,796	22,938
ELMORE	55,485	395	0	0	55,880	35,750	91,630
FRANKLIN	21,213	246	0	0	21,459	0	21,459
FREMONT	105,517	2,186	200	0	107,903	86,000	193,903
GEM	27,695	6,903	0	0	34,599	2,201	36,800
GOODING	11,036	766	0	0	11,802	0	11,802
IDAHO	7,554	0	0	0	7,554	0	7,554
JEFFERSON	4,978	1,749	0	0	6,727	0	6,727
JEROME	11,832	311	0	0	12,144	54,478	66,622
KOOTENAI	538,734	34,914	0	71,812	645,460	60,007	705,467
LATAH	10,086	0	0	0	10,086	14,208	24,294
LEMHI	65,355	321	0	0	65,677	0	65,677
LEWIS	8,911	0	0	0	8,911	0	8,911
LINCOLN	0	0	0	0	0	0	0
MADISON	8,904	0	0	0	8,904	0	8,904
MINIDOKA	13,857	2,158	0	0	16,016	0	16,016
NEZ PERCE	67,047	3,374	0	11,277	81,698	9,543	91,242
ONEIDA	10,409	422	2,400	0	13,231	829	14,060
OWYHEE	61,702	491	0	0	62,194	0	62,194
PAYETTE	12,483	13,638	0	0	26,121	115,413	141,534
POWER	39,377	900	0	0	40,276	0	40,276
SHOSHONE	453	0	0	0	453	15,874	16,327
TETON	1,520	0	0	0	1,520	0	1,520
TWIN FALLS	107,312	2,071	0	0	109,383	35,622	145,005
VALLEY	129,219	9,451	0	0	138,670	77,542	216,212
WASHINGTON	52,911	686	0	783	54,380	21,232	75,612
TOTAL	2,429,145	112,586	14,493	95,073	2,651,298	949,877	3,601,176

FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON

IDPR FUND 0348

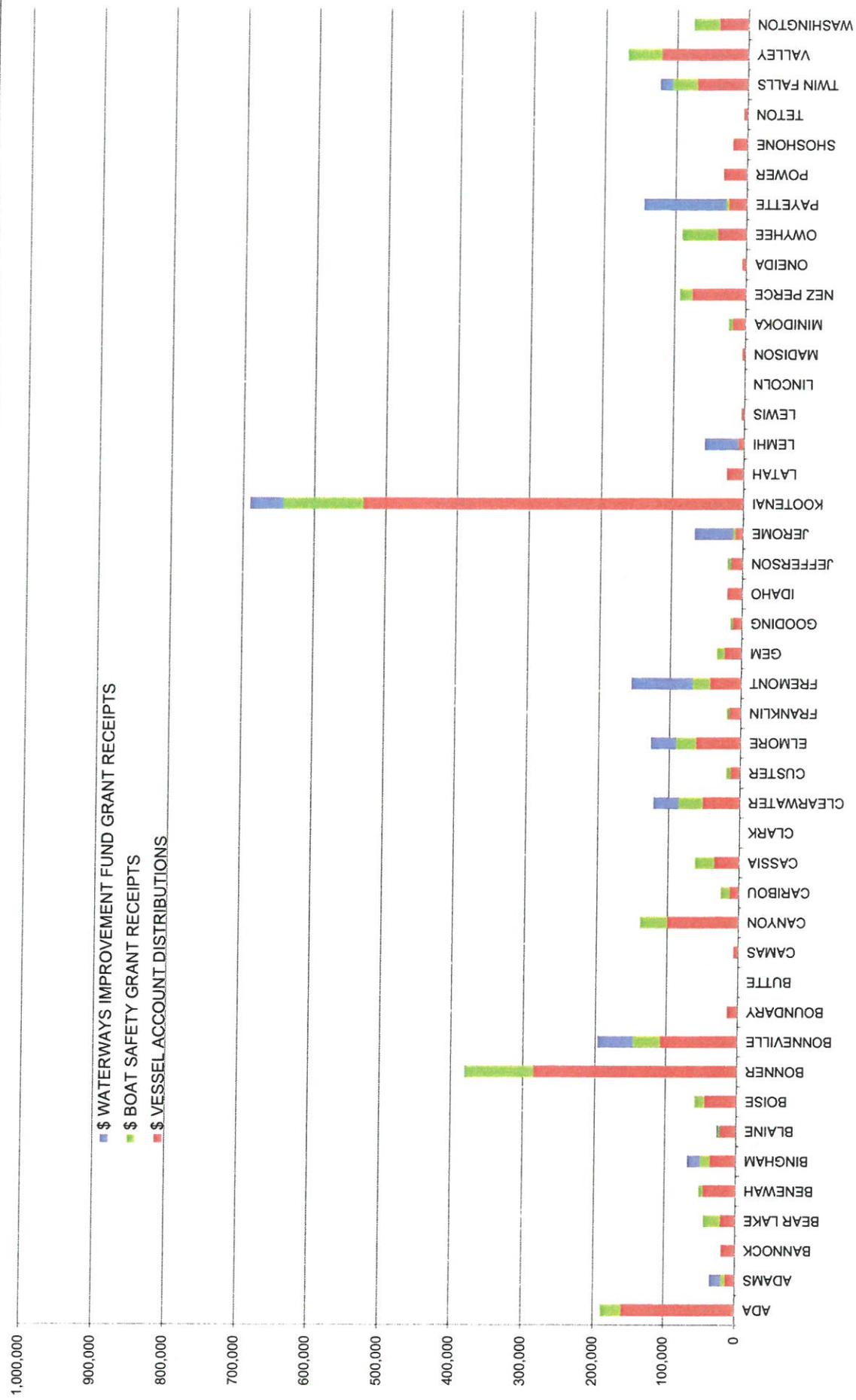
For Fiscal Year Ending September 30, 2015

COUNTY	FY11	FY12	% OF CHANG E	FY13	% OF CHANGE	FY14	% OF CHANG E	FY15	% OF CHANGE
ADA	36,566	16,310	-55%	31,176	91%	29,221	-6%	24,621	-16%
ADAMS	13,569	4,171	-69%	9,140	119%	4,779	-48%	5,748	20%
BANNOCK	0	0	0%	0	0%	0	0%	0	0%
BEAR LAKE	29,615	15,487	-48%	25,034	62%	24,158	-3%	23,869	-1%
BENEWAH	8,481	4,633	-45%	8,867	91%	10,264	16%	6,028	-41%
BINGHAM	15,518	8,655	-44%	16,015	85%	15,745	-2%	13,673	-13%
BLAINE	10,185	2,957	-71%	4,302	45%	3,040	-29%	3,176	4%
BOISE	26,526	6,994	-74%	12,092	73%	0	-100%	10,021	0%
BONNER	105,733	58,309	-45%	115,053	97%	118,608	3%	96,529	-19%
BONNEVILLE	36,793	17,850	-51%	38,219	114%	39,144	2%	37,896	-3%
BOUNDARY	3,891	1,229	-68%	0	-100%	0	0%	1,600	0%
BUTTE	0	0	0%	0	0%	0	0%	0	0%
CAMAS	0	0	0%	0	0%	0	0%	0	0%
CANYON	38,780	19,385	-50%	44,841	131%	43,165	-4%	38,389	-11%
CARIBOU	10,974	7,301	-33%	16,287	123%	15,853	-3%	12,680	-20%
CASSIA	13,845	7,118	-49%	14,319	101%	15,477	8%	11,992	-23%
CLARK	0	0	0%	0	0%	0	0%	0	0%
CLEARWATER	35,597	16,892	-53%	36,808	118%	36,662	0%	33,431	-9%
CUSTER	6,298	3,442	-45%	6,446	87%	6,013	-7%	6,293	5%
ELMORE	29,563	14,281	-52%	26,671	87%	34,585	30%	28,325	-18%
FRANKLIN	0	0	0%	0	0%	3,005	0%	3,153	5%
FREMONT	18,257	11,721	-36%	26,329	125%	25,191	-4%	16,371	-35%
GEM	9,298	8,725	-6%	15,747	80%	15,103	-4%	10,967	-27%
GOODING	4,107	2,089	-49%	4,477	114%	9,002	101%	3,388	-62%
IDAHO	0	0	0%	0	0%	0	0%	0	0%
JEFFERSON	5,809	2,611	-55%	4,246	63%	6,067	43%	4,986	-18%
JEROME	3,861	1,238	-68%	3,064	147%	4,444	45%	3,031	-32%
KOOTENAI	108,348	65,011	-40%	148,516	128%	136,800	-8%	112,244	-18%
LATAH	0	0	0%	0	0%	0	0%	0	0%
LEMHI	2,427	1,057	-56%	1,642	55%	2,750	67%	2,274	-17%
LEWIS	0	0	0%	0	0%	0	0%	0	0%
LINCOLN	0	0	0%	0	0%	0	0%	0	0%
MADISON	1,560	827	-47%	1,587	92%	1,842	16%	0	-100%
MINIDOKA	5,692	3,503	-38%	7,618	117%	5,912	-22%	5,595	-5%
NEZ PERCE	46,578	14,973	-68%	34,495	130%	33,539	-3%	17,421	-48%
ONEIDA	0	693	0%	1,990	187%	1,984	0%	1,566	-21%
OWYHEE	31,419	17,878	-43%	29,352	64%	25,599	-13%	24,234	-5%
PAYETTE	4,319	2,105	-51%	4,763	126%	4,462	-6%	3,757	-16%
POWER	17,065	7,327	-57%	13,532	85%	14,274	5%	11,975	-16%
SHOSHONE	0	0	0%	0	0%	0	0%	0	0%
TETON	0	0	0%	0	0%	0	0%	0	0%
TWIN FALLS	17,862	10,283	-42%	19,652	91%	25,373	29%	23,098	-9%
VALLEY	46,863	25,587	-45%	58,950	130%	60,085	2%	47,447	-21%
WASHINGTON	20,563	10,645	-48%	18,084	70%	19,455	8%	16,703	-14%
TOTAL ALL	765,960	391,289	-49%	799,314	104%	\$ 791,601	-1%	\$ 662,481.02	-16%

WATERWAYS IMPROVEMENT FUND (WIF) GRANTS EXPENDITURES COMPARISON
IDPR FUND 0247.02
For Fiscal Year Ending September 30, 2015

	FY11	FY12	% OF CHANGE	FY13	% OF CHANGE	FY14	% OF CHANGE	FY15	% OF CHANGE
ADA	65,999	20,274	-69%	425	-98%	27,440	6356%	0	-100%
ADAMS	0	0	0%	-	0%	0	0%	16,040	0%
BANNOCK	0	0	0%	-	0%	0	0%	0	0%
BEAR LAKE	0	0	0%	-	0%	0	0%	0	0%
BENEWAH	0	0	0%	-	0%	0	0%	0	0%
BINGHAM	1,686	0	-100%	36,357	0%	0	-100%	18,274	0%
BLAINE	22,614	0	-100%	-	0%	19,750	0%	1,075	-95%
BOISE	0	0	0%	68,250	0%	0	-100%	0	0%
BONNER	75,802	7,500	-90%	58,005	673%	70,854	22%	0	-100%
BONNEVILLE	88,691	86,753	-2%	28,500	-67%	29,640	4%	50,000	69%
BOUNDARY	10,159	1,230	-88%	28,477	2215%	0	-100%	0	0%
BUTTE	0	0	0%	-	0%	0	0%	0	0%
CAMAS	0	0	0%	-	0%	0	0%	0	0%
CANYON	0	35,072	0%	-	-100%	0	0%	0	0%
CARIBOU	0	0	0%	-	0%	0	0%	0	0%
CASSIA	0	0	0%	-	0%	0	0%	0	0%
CLARK	0	0	0%	-	0%	0	0%	0	0%
CLEARWATER	0	124,070	0%	-	-100%	0	0%	36,135	0%
CUSTER	0	0	0%	-	0%	0	0%	0	0%
ELMORE	0	0	0%	-	0%	0	0%	35,750	0%
FRANKLIN	0	0	0%	-	0%	0	0%	0	0%
FREMONT	0	8,651	0%	-	-100%	17,067	0%	86,000	404%
GEM	0	0	0%	40,807	0%	0	-100%	0	0%
GOODING	36,617	0	-100%	-	0%	0	0%	0	0%
IDAHO	0	0	0%	-	0%	0	0%	0	0%
JEFFERSON	0	0	0%	-	0%	0	0%	0	0%
JEROME	0	6,700	0%	-	-100%	0	0%	54,478	0%
KOOTENAI	118,924	0	-100%	315,578	0%	264,843	-16%	46,617	-82%
LATAH	0	0	0%	-	0%	0	0%	0	0%
LEMHI	0	0	0%	-	0%	0	0%	47,504	0%
LEWIS	0	0	0%	-	0%	0	0%	0	0%
LINCOLN	0	0	0%	-	0%	0	0%	0	0%
MADISON	0	24,600	0%	-	-100%	0	0%	0	0%
MINIDOKA	53,257	0	-100%	-	0%	0	0%	0	0%
NEZ PERCE	62,769	0	-100%	32,769	0%	5,330	-84%	0	-100%
ONEIDA	0	0	0%	-	0%	0	0%	0	0%
OWYHEE	0	0	0%	-	0%	0	0%	0	0%
PAYETTE	0	0	0%	-	0%	0	0%	115,413	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	0	34,213	0%	85,398	150%	11,739	-86%	17,340	48%
VALLEY	14,840	25,914	75%	40,000	54%	13,456	-66%	0	-100%
WASHINGTON	0	0	0%	-	0%	0	0%	0	0%
TOTAL ALL	\$ 551,356	\$ 374,976	-32%	\$ 734,567	96%	\$ 460,119	-37%	\$ 524,625	14%

BOATING PROGRAM VESSEL ACCOUNT AND GRANT RECEIPTS FY15



2015 County Requests to Retain Vessel Funds

County	Adjusted Ending Fund Balance	State Vessel Account Revenue	Surplus	Description of Projects and/or Purchases
Ada	206,792.18	160,164.09	46,628.09	Replace Crestliner boat and complete gangway/transition ramps at Lucky Peak Reservoir
Bear Lake	48,684.05	20,884.19	27,799.86	Upgrading North Beach jetty and repairs to existing boat ramps.
Bonner	293,345.05	285,390.11	7,954.94	Pend Oreille Bay Trail Mooring Buoys, Priest Lake Eight Mile Island no-wake buoys, Garfield Bay dock extension and breakwater cleanup.
Boundary	55,544.17	14,726.58	40,817.59	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 Sundowner (\$12,000) and Copeland (\$10,000).
Camas	23,096.69	6,719.12	16,377.57	Spray weeds at Twin Lakes Reservoir (\$12,000), contribute to man-made park project (\$2,377), maintain/improve facilities at Magic and Twin Lakes reservoirs (\$2000). Projects to be completed by September 30, 2016.
Canyon	101,937.20	100,687.83	1,249.37	Purchase buoys, cables, and anchors, estimated to cost \$10,000.
Caribou	38,868.52	12,865.95	26,002.57	Boat repairs and upgrades, parking lot repairs, and water rescue gear
Custer	20,316.90	13,385.93	6,930.97	Increase law enforcement patrol, increase boat safety education courses, and purchase new buoys and safety signs.
Elmore	120,236.50	62,392.29	57,844.21	Plans for Elk Creek Boat Ramp at Anderson Ranch Reservoir, purchase a new river rescue "Mud Buddy" for safer rescues on the Snake River, training for Mud Buddy, hire summer interns to help with boat inspections.
Franklin	24,542.96	16,237.39	8,305.57	Truck vault (\$3,500) and grant match (\$4,805)
Gem	37,870.73	23,776.59	14,094.14	Buoys-\$2,500; uniforms-\$1,200; service regulators tanks & gear-\$1,000; PFD-\$500; training-\$7,000; cable, bolts & nuts for buoy anchors \$500; and boat equipment & service-\$1,394. To be completed by June 2015.
Gooding	36,266.53	12,888.99	23,377.54	Purchase new jet skis by July 2016.
Idaho	57,978.78	21,030.50	36,948.28	Extend and widen Pine Bar Boat Ramp-\$50,000.
Jefferson	33,489.86	16,127.12	17,362.74	Purchase a new rescue boat for Sheriff's Office and new ice rescue suits
Jerome	19,155.56	10,753.76	8,401.80	Purchased new docks for Wilson Lake-\$6,000
Latah	24,441.58	23,868.32	573.26	Cleanwater County Marine Deputy Intern Program \$10,000; Cleanwater Mgmt Council Annual Dues \$4,800; Benewah County Waterways \$4,000; and Spring Valley Reservoir EZ Boat Docks \$5,641.58
Lemhi	18,844.91	7,902.48	10,942.43	Dock repair and replacement at Williams Lake
Lewis	6,015.53	4,363.17	1,652.36	Lewis County experienced two fatalities on Winchester Lake in 2014 due to cold water drownings. Request to purchase cold water/ice rescue equipment to be better prepared for responding to such events.

2015 County Requests to Retain Vessel Funds

Madison	13,759.95	4,197.33	9,562.62	Purchase two PFD Estrasport Swift Water Ranger/SAR lifevests-\$235 each; five MS6210 Mustang Survival ANSI Flotation Bomber -\$350; and the remainder of funds to carry over to purchase a new boat.
Minidoka	26,901.62	17,829.52	9,072.10	Purchase a new tow vehicle.
Nez Perce	180,867.36	75,514.87	105,352.49	\$75,000 for Southway boat ramp parking lot expansion; \$20,000 for North Lewiston boat ramp, and parking lot expansion and lighting; \$75,000 for Steelhead Park parking expansion; \$20,000 for Steelhead park boat ramp extension; \$25,000 for Soldier's Meadow dock; and \$25,000 for Red Bird facilities. To be completed by September 30, 2017.
Oneida	10,048.89	5,869.84	4,179.05	Purchase protective equipment for personnel by August 31, 2016
Owyhee	111,854.73	40,644.57	71,210.16	To use as grant match to replace the dock at the Black Sands Marina, upgrade parking and restroom facilities. Grant is in conjunction with IDFG, and expected to be awarded during the summer of 2016.
Payette	27,725.87	25,094.75	2,631.12	Purchase (1) NRS Extreme Drysuit and twelve (12) second chance throwbags
Power	49,369.18	33,023.68	16,345.50	Improve boat ramp and parking areas at Pipeline, replace mooring docks at Pipeline, repair docks at West Boat Ramp on AF Reservoir, and replace docks at Snake River Vista.
Teton	13,331.38	5,428.75	7,902.63	Purchase gravel and grading boat ramp parking lots.
Twin Falls	100,907.28	71,206.14	29,701.14	Fund 174 - Purchase new dock sections at Murtaugh Lake-\$8,832, bank restoration at Dean's Cove and ongoing maintenance of existing ramps, docks, gangways, and buoys. Fund 610 - \$21,331 for continued projects, tools, equipment, maintenance on marine boats, replacing and purchasing of PFDs and throw bags, and Marine trainings.
Valley	125,548.56	121,730.85	3,817.71	To use as grant match to replace docks.
Washington	67,651.32	40,577.54	27,073.78	Complete replacement of docks at Mann Creek Reservoir, complete boat ramp on Weiser River at Midvale, complete side scan project on the new platform for the pontoon boat, and purchase a new marine pickup for towing vessels.
TOTAL	2,381,972.56	2,244,056.96	137,915.60	

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 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)