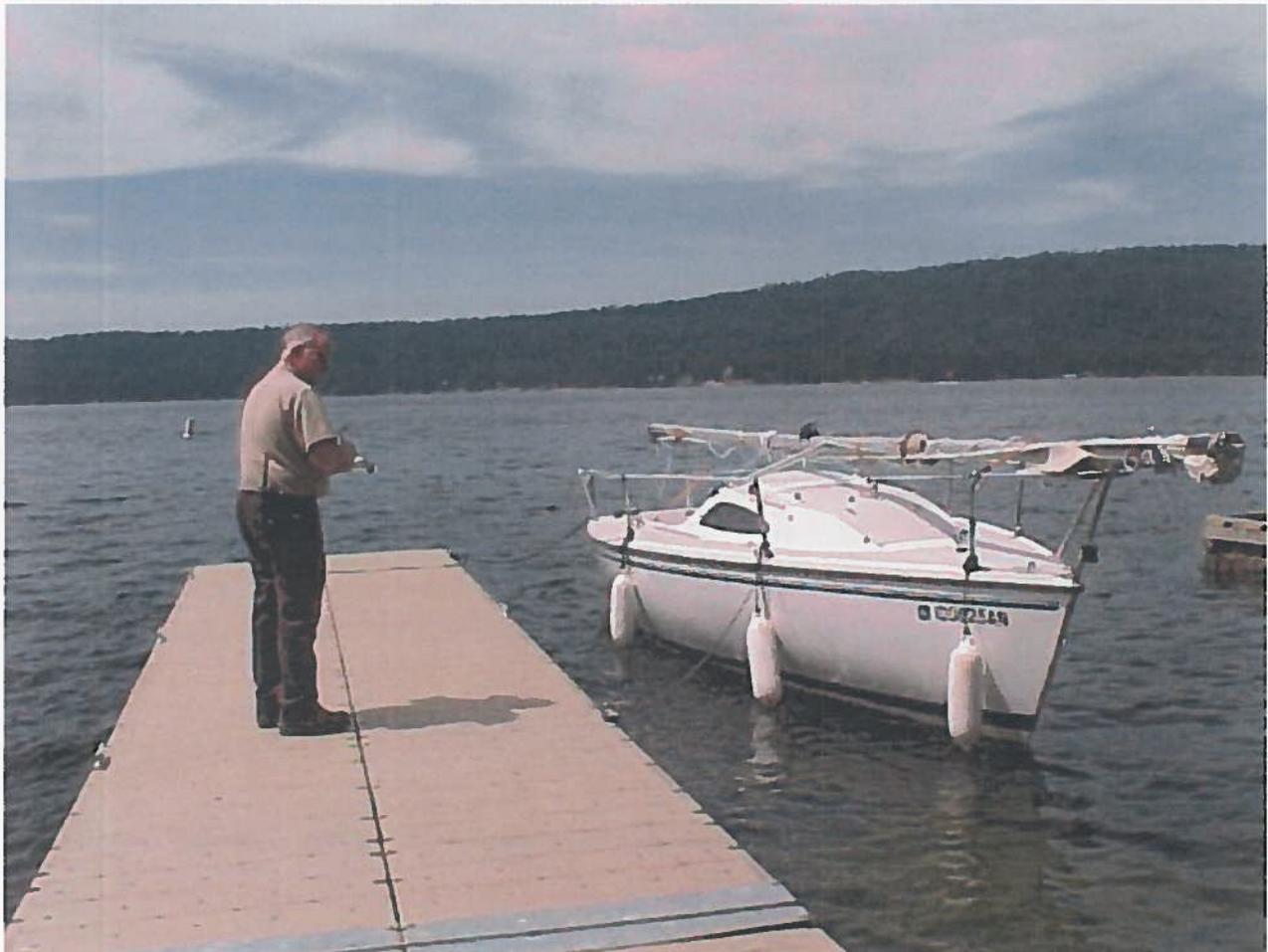


COUNTY BOATING PROGRAM FINANCIAL REVIEW

OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2013



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Idaho Department of Parks & Recreation

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 2013

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 2013 (FFY13) County Vessel Account expenditures to prepare Idaho Department of Parks and Recreation (IDPR) FFY 2015 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 2013

DISTRIBUTION OF REPORT

Nancy Merrill, Director

Anna Canning, Management Services Administrator

Keith Hobbs, Operations Administrator

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 2013

The financial review of the State Vessel Account is comprised of FFY13, October 1, 2012 through September 30, 2013. Information was compiled by mail, phone, and email for thirty six Counties. In addition, five counties were visited: Ada, Bonner, Canyon, Kootenai and Valley Counties. The remaining three counties, Butte, Clark and Lincoln, do not receive State Vessel Funds. Approximately \$4.08 million of receipts and \$4.32 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 September 30, 2013.

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 2013

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 FFY13 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 FFY13 forms were due from the counties on December 20, 2013.

In FFY13, 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 2013

SUMMARY OF OUTSTANDING ISSUES

FEDERAL FY	COUNTY	AMOUNT	STATUS
FFY12	Bonneville	\$57.50	ATV Registration revenue needs to be moved from Waterways Fund to County Parks & Recreation Fund.
FFY13	Bonneville	\$19,109.50	BSG match needs to be transferred to Sheriff Fund, County transferred funds 10/30/2013.
FFY13	Caribou	\$9,354.00	Transfer from Waterways to Sheriff Fund to reimburse Sheriff Department expenditures.
FFY13	Cassia	\$21,478.00	BSG revenue (\$14,319.00) and match (\$7,159.00) needs to be moved to Justice (Sheriff Patrol) Fund from County Boat License Fund. County indicated that transfer of \$21,478.00 occurred on 10/30/2013.
FFY12	Franklin	\$149.70	Revenue credited to Waterways in error, need to move Revenue to County Tax Account.
FFY13	Fremont	\$362.60	Unused Vessel Funds need to be moved from Sheriff's Fund to Waterways Fund.
FFY12	Jefferson	\$227.39	BSG overpayment needs to be reimbursed to IDPR.
FFY13	Jefferson	\$1,558.68	BSG overpayment needs to be reimbursed to IDPR.
FFY13	Jerome	\$1,190.90	BSG overpayment needs to be reimbursed to IDPR.
FFY13	Lemhi	\$607.97	BSG revenue needs to be moved to Waterways Fund from Snowmobile Fund. County acknowledged oversight and corrected both accounts by \$607.97 on 11/29/13.
FFY13	Madison	\$1,587.00	BSG revenue needs to be moved to Waterways Fund from Parks Fund. County acknowledged oversight and corrected both accounts by \$1,587.00 on 01/21/2014.
FFY13	Owyhee	\$29,352.00	BSG needs to be transferred to the Sheriff Fund.
FFY13	Power	\$733.64	Transfer BSG from Justice Fund to Water Ways Fund. This amount of BSG was expended out of Water Ways Fund (not Sheriff Fund). Transfer was made 1/3/2014.

Audit will verify the corrections during the FY14 audit.

TABLES AND GRAPHS

ALL COUNTIES EXPENDITURES BY FUNCTION AND CATEGORY FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013							
	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
VESSEL ACCOUNT (BOAT REGISTRATIONS)							
PERSONNEL	394,671.23	27,926.25	40,372.06	0.00	462,969.54	232,730.52	695,700.06
BENEFITS	127,359.50	5,827.97	10,643.60	0.00	143,831.07	53,420.67	197,251.74
TRAVEL	15,763.37	6,070.70	0.00	0.00	21,834.07	3,975.01	25,809.08
EQUIPMENT	324,313.34	0.00	12,988.04	0.00	337,301.38	72,348.41	409,649.79
SUPPLIES	247,698.95	1,416.30	14,868.48	5,890.47	269,864.20	125,928.17	395,792.37
CONTRACTUAL	9,179.96	0.00	30,149.98	0.00	39,329.94	96,667.34	135,997.28
OTHER	3,921.21	0.00	280.00	0.00	4,201.21	4,855.00	9,056.21
CONSTRUCTION	149,805.49	0.00	11,508.16	0.00	161,313.65	312,919.37	474,233.02
TOTAL BOAT REGISTRATION	\$ 1,272,713.05	\$ 41,241.22	\$ 120,800.32	\$ 5,890.47	\$ 1,440,645.06	\$ 902,844.49	\$ 2,343,489.55
FEDERAL BOATING SAFETY GRANTS (BSG)							
PERSONNEL	534,686.81	47,969.56	0.00	0.00	582,656.37	0.00	582,656.37
BENEFITS	73,757.11	5,034.24	0.00	0.00	78,791.35	0.00	78,791.35
TRAVEL	6,203.46	699.26	0.00	0.00	6,902.72	0.00	6,902.72
EQUIPMENT	66,236.73	409.84	0.00	0.00	66,646.57	0.00	66,646.57
SUPPLIES	62,779.77	737.60	0.00	0.00	63,517.37	0.00	63,517.37
CONTRACTUAL	800.04	0.00	0.00	0.00	800.04	0.00	800.04
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 BOAT SAFETY GRANT	\$ 744,463.93	\$ 54,850.49	\$ -	\$ -	\$ 799,314.42	\$ -	\$ 799,314.42
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	77,164.00	0.00	0.00	0.00	77,164.00	0.00	77,164.00
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	58,430.00	58,430.00
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION	157,962.00	0.00	0.00	0.00	157,962.00	441,010.58	598,972.58
TOTAL WIF GRANT	\$ 235,126.00	\$ -	\$ -	\$ -	\$ 235,126.00	\$ 499,440.58	\$ 734,566.58
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	1,591.17	0.00	0.00	0.00	1,591.17	0.00	1,591.17
SUPPLIES	947.26	0.00	0.00	0.00	947.26	769.33	1,716.59
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	6,946.00	6,946.00
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	\$ 2,538.43	\$ -	\$ -	\$ -	\$ 2,538.43	\$ 7,715.33	\$ 10,253.76
OTHER FUNDS NOT ALLOWABLE AS BSG MATCH							
PERSONNEL	45,440.41	6,619.65	0.00	0.00	52,060.06	0.00	52,060.06
BENEFITS	31,484.18	14,331.39	0.00	0.00	45,815.57	0.00	45,815.57
TRAVEL	0.00	523.50	0.00	0.00	523.50	0.00	523.50
EQUIPMENT	18,406.59	0.00	0.00	0.00	18,406.59	38,075.92	56,482.51
SUPPLIES	22,857.28	0.00	0.00	0.00	22,857.28	12,310.64	35,167.92
CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	107,024.04	107,024.04
OTHER	0.00	150.00	0.00	0.00	150.00	0.00	150.00
CONSTRUCTION	29,287.33	0.00	0.00	0.00	29,287.33	105,208.38	134,495.71
TOTAL NOT ALLOW AS BSG MATCH	\$ 147,475.79	\$ 21,624.54	\$ -	\$ -	\$ 169,100.33	\$ 262,618.98	\$ 431,719.31
SUMMARY BY FUNDING SOURCE							
VESSEL ACCT	1,272,713.05	41,241.22	120,800.32	5,890.47	1,440,645.06	902,844.49	2,343,489.55
BOAT SAFETY	744,463.93	54,850.49	0.00	0.00	799,314.42	0.00	799,314.42
WATERWAYS	235,126.00	0.00	0.00	0.00	235,126.00	499,440.58	734,566.58
OTHER ALLOWABLE	2,538.43	0.00	0.00	0.00	2,538.43	7,715.33	10,253.76
OTHER NOT ALLOWABLE	147,475.79	21,624.54	0.00	0.00	169,100.33	262,618.98	431,719.31
TOTAL	\$ 2,402,317.20	\$ 117,716.26	\$ 120,800.32	\$ 5,890.47	\$ 2,646,724.24	\$ 1,672,619.38	\$ 4,319,343.62

**VESSEL ACCOUNT (BOAT REGISTRATION)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	18,986.86	1,027.50	280.00	0.00	20,294.36	119,824.79	140,119.15
ADAMS	25,092.54	1,913.52	0.00	0.00	27,006.06	0.00	27,006.06
BANNOCK	0.00	0.00	0.00	0.00	0.00	15,164.80	15,164.80
BEAR LAKE	12,301.10	234.17	0.00	0.00	12,535.27	0.00	12,535.27
BENEWAH	23,233.11	92.66	0.00	0.00	23,325.77	18,412.00	41,737.77
BINGHAM	47,883.07	965.74	0.00	0.00	48,848.81	14,158.57	63,007.38
BLAINE	2,153.86	0.00	0.00	0.00	2,153.86	15,983.91	18,137.77
BOISE	148,019.11	2,025.98	3,889.50	0.00	153,934.59	0.00	153,934.59
BONNER	103,373.74	1,837.05	99,130.82	2,589.07	206,930.68	17,683.79	224,614.47
BONNEVILLE	10,987.96	8,121.54	0.00	0.00	19,109.50	105,196.15	124,305.65
BOUNDARY	27,823.99	0.00	0.00	0.00	27,823.99	2,246.44	30,070.43
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	105.86	105.86
CANYON	78,918.00	1,215.42	0.00	0.00	80,133.42	0.00	80,133.42
CARIBOU	8,170.46	2,007.85	0.00	0.00	10,178.31	0.00	10,178.31
CASSIA	6,423.39	1,768.17	0.00	0.00	8,191.56	9,529.97	17,721.53
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	38,627.99	1,865.47	0.00	0.00	40,493.46	0.00	40,493.46
CUSTER	8,946.81	145.46	0.00	0.00	9,092.27	612.60	9,704.87
ELMORE	28,904.57	1,716.99	0.00	0.00	30,621.56	0.00	30,621.56
FRANKLIN	15,534.91	0.00	0.00	0.00	15,534.91	5,515.72	21,050.63
FREMONT	16,506.19	329.21	17,500.00	0.00	34,335.40	16,154.83	50,490.23
GEM	15,868.07	2,411.73	0.00	0.00	18,279.80	0.00	18,279.80
GOODING	31,486.91	1,919.28	0.00	0.00	33,406.19	0.00	33,406.19
IDAHO	2,900.00	0.00	0.00	0.00	2,900.00	18,225.24	21,125.24
JEFFERSON	1,679.46	443.37	0.00	0.00	2,122.83	0.00	2,122.83
JEROME	1,282.80	226.38	0.00	0.00	1,509.18	6,000.00	7,509.18
KOOTENAI	269,564.79	5,778.42	0.00	0.00	275,343.20	316,647.71	591,990.91
LATAH	0.00	0.00	0.00	0.00	0.00	40,601.18	40,601.18
LEMHI	943.04	0.00	0.00	0.00	943.04	0.00	943.04
LEWIS	79.98	0.00	0.00	0.00	79.98	0.00	79.98
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	3,239.73	0.00	0.00	0.00	3,239.73	0.00	3,239.73
MINIDOKA	21,264.65	247.58	0.00	0.00	21,512.23	0.00	21,512.23
NEZ PERCE	67,273.99	2,086.05	0.00	0.00	69,360.04	29,019.00	98,379.04
ONEIDA	1,575.44	32.81	0.00	0.00	1,608.25	1,964.88	3,573.13
OWYHEE	18,885.62	146.72	0.00	0.00	19,032.34	1,300.00	20,332.34
PAYETTE	19,583.21	0.00	0.00	0.00	19,583.21	15,000.00	34,583.21
POWER	6,816.68	392.69	0.00	0.00	7,209.37	29,106.08	36,315.45
SHOSHONE	1,482.62	0.00	0.00	0.00	1,482.62	30,691.55	32,174.17
TETON	4,230.00	0.00	0.00	0.00	4,230.00	2,644.52	6,874.52
TWIN FALLS	16,578.86	783.94	0.00	0.00	17,362.80	67,296.98	84,659.78
VALLEY	93,573.65	1,064.87	0.00	3,301.40	97,939.92	3,757.92	101,697.84
WASHINGTON	72,515.89	440.66	0.00	0.00	72,956.55	0.00	72,956.55
TOTAL	\$ 1,272,713.05	\$ 41,241.22	\$ 120,800.32	\$ 5,890.47	\$ 1,440,645.06	\$ 902,844.49	\$ 2,343,489.55

**FEDERAL BOATING SAFETY GRANT (BSG)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	31,176.00	0.00	0.00	0.00	31,176.00	0.00	31,176.00
ADAMS	7,992.38	1,147.62	0.00	0.00	9,140.00	0.00	9,140.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	24,565.62	468.38	0.00	0.00	25,034.00	0.00	25,034.00
BENEWAH	8,703.00	164.00	0.00	0.00	8,867.00	0.00	8,867.00
BINGHAM	14,355.60	1,659.40	0.00	0.00	16,015.00	0.00	16,015.00
BLAINE	4,302.00	0.00	0.00	0.00	4,302.00	0.00	4,302.00
BOISE	10,758.32	1,333.68	0.00	0.00	12,092.00	0.00	12,092.00
BONNER	112,877.38	2,175.62	0.00	0.00	115,053.00	0.00	115,053.00
BONNEVILLE	21,975.92	16,243.08	0.00	0.00	38,219.00	0.00	38,219.00
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	44,159.97	681.03	0.00	0.00	44,841.00	0.00	44,841.00
CARIBOU	12,270.69	4,016.31	0.00	0.00	16,287.00	0.00	16,287.00
CASSIA	12,846.79	1,472.21	0.00	0.00	14,319.00	0.00	14,319.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	33,076.51	3,731.49	0.00	0.00	36,808.00	0.00	36,808.00
CUSTER	6,188.49	257.51	0.00	0.00	6,446.00	0.00	6,446.00
ELMORE	24,246.37	2,424.63	0.00	0.00	26,671.00	0.00	26,671.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	25,743.19	585.81	0.00	0.00	26,329.00	0.00	26,329.00
GEM	12,238.60	3,508.40	0.00	0.00	15,747.00	0.00	15,747.00
GOODING	3,451.02	1,025.98	0.00	0.00	4,477.00	0.00	4,477.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	2,767.11	1,479.21	0.00	0.00	4,246.32	0.00	4,246.32
JEROME	2,604.49	459.61	0.00	0.00	3,064.10	0.00	3,064.10
KOOTENAI	142,848.49	5,667.51	0.00	0.00	148,516.00	0.00	148,516.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	1,642.00	0.00	0.00	0.00	1,642.00	0.00	1,642.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	1,587.00	0.00	0.00	0.00	1,587.00	0.00	1,587.00
MINIDOKA	7,122.78	495.22	0.00	0.00	7,618.00	0.00	7,618.00
NEZ PERCE	33,330.80	1,164.20	0.00	0.00	34,495.00	0.00	34,495.00
ONEIDA	1,924.36	65.64	0.00	0.00	1,990.00	0.00	1,990.00
OWYHEE	29,058.51	293.49	0.00	0.00	29,352.00	0.00	29,352.00
PAYETTE	4,763.00	0.00	0.00	0.00	4,763.00	0.00	4,763.00
POWER	12,756.57	775.43	0.00	0.00	13,532.00	0.00	13,532.00
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	18,154.70	1,497.30	0.00	0.00	19,652.00	0.00	19,652.00
VALLEY	57,145.41	1,804.59	0.00	0.00	58,950.00	0.00	58,950.00
WASHINGTON	17,830.85	253.15	0.00	0.00	18,084.00	0.00	18,084.00
TOTAL	\$ 744,463.93	\$ 54,850.49	\$ -	\$ -	\$ 799,314.42	\$ -	\$ 799,314.42

**STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANT
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	425.00	425.00
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	36,357.00	0.00	0.00	0.00	36,357.00	0.00	36,357.00
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	68,250.00	0.00	0.00	0.00	68,250.00	0.00	68,250.00
BONNER	0.00	0.00	0.00	0.00	0.00	58,005.00	58,005.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	28,500.00	28,500.00
BOUNDARY	21,850.00	0.00	0.00	0.00	21,850.00	6,627.00	28,477.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEM	40,807.00	0.00	0.00	0.00	40,807.00	0.00	40,807.00
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	315,578.30	315,578.30
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	32,769.28	32,769.28
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	67,862.00	0.00	0.00	0.00	67,862.00	17,536.00	85,398.00
VALLEY	0.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 235,126.00	\$ -	\$ -	\$ -	\$ 235,126.00	\$ 499,440.58	\$ 734,566.58

**OTHER FUNDS ALLOWABLE AS BSG MATCH
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	50.76	0.00	0.00	0.00	50.76	0.00	50.76
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	4,482.00	4,482.00
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	860.50	0.00	0.00	0.00	860.50	0.00	860.50
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ONEIDA	1,627.17	0.00	0.00	0.00	1,627.17	3,233.33	4,860.50
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 2,538.43	\$ -	\$ -	\$ -	\$ 2,538.43	\$ 7,715.33	\$ 10,253.76

**OTHER FUNDS NOT ALLOWABLE AS BSG MATCH
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	11,017.53	0.00	0.00	0.00	11,017.53	0.00	11,017.53
ADAMS	43,819.91	6,292.09	0.00	0.00	50,112.00	0.00	50,112.00
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	4,400.00	0.00	0.00	0.00	4,400.00	0.00	4,400.00
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	34,261.00	34,261.00
BONNEVILLE	33,853.19	15,332.45	0.00	0.00	49,185.64	0.00	49,185.64
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	4,697.83	0.00	0.00	0.00	4,697.83	0.00	4,697.83
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	8,000.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00
CUSTER	2,400.00	0.00	0.00	0.00	2,400.00	0.00	2,400.00
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	772.16	772.16
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	192,252.82	192,252.82
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	3,000.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
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	29,287.33	0.00	0.00	0.00	29,287.33	13,156.00	42,443.33
VALLEY	7,000.00	0.00	0.00	0.00	7,000.00	22,177.00	29,177.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	\$ 147,475.79	\$ 21,624.54	\$ -	\$ -	\$ 169,100.33	\$ 262,618.98	\$ 431,719.31

**ALL BOATING PROGRAM FUNDS
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

	LAW ENFORCEMENT	EDUCATION	ADMINISTRATION	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	61,231.15	1,027.50	280.00	0.00	62,538.65	120,249.79	182,788.44
ADAMS	76,904.83	9,353.23	0.00	0.00	86,258.06	0.00	86,258.06
BANNOCK	0.00	0.00	0.00	0.00	0.00	15,164.80	15,164.80
BEAR LAKE	36,866.72	702.55	0.00	0.00	37,569.27	0.00	37,569.27
BENEWAH	31,936.11	256.66	0.00	0.00	32,192.77	18,412.00	50,604.77
BINGHAM	102,995.67	2,625.14	0.00	0.00	105,620.81	18,640.57	124,261.38
BLAINE	6,455.86	0.00	0.00	0.00	6,455.86	15,983.91	22,439.77
BOISE	227,027.44	3,359.65	3,889.50	0.00	234,276.59	0.00	234,276.59
BONNER	216,251.12	4,012.67	99,130.82	2,589.07	321,983.68	109,949.79	431,933.47
BONNEVILLE	66,817.07	39,697.07	0.00	0.00	106,514.14	133,696.15	240,210.29
BOUNDARY	49,673.99	0.00	0.00	0.00	49,673.99	8,873.44	58,547.43
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	105.86	105.86
CANYON	123,077.97	1,896.45	0.00	0.00	124,974.42	0.00	124,974.42
CARIBOU	21,301.65	6,024.16	0.00	0.00	27,325.81	0.00	27,325.81
CASSIA	23,968.01	3,240.38	0.00	0.00	27,208.39	9,529.97	36,738.36
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	79,704.50	5,596.96	0.00	0.00	85,301.46	0.00	85,301.46
CUSTER	17,535.30	402.97	0.00	0.00	17,938.27	612.60	18,550.87
ELMORE	53,150.94	4,141.62	0.00	0.00	57,292.56	0.00	57,292.56
FRANKLIN	15,534.91	0.00	0.00	0.00	15,534.91	5,515.72	21,050.63
FREMONT	42,249.38	915.02	17,500.00	0.00	60,664.40	16,926.99	77,591.39
GEM	68,913.67	5,920.13	0.00	0.00	74,833.80	0.00	74,833.80
GOODING	34,937.93	2,945.26	0.00	0.00	37,883.19	0.00	37,883.19
IDAHO	2,900.00	0.00	0.00	0.00	2,900.00	18,225.24	21,125.24
JEFFERSON	4,446.57	1,922.58	0.00	0.00	6,369.15	0.00	6,369.15
JEROME	3,887.29	685.99	0.00	0.00	4,573.28	6,000.00	10,573.28
KOOTENAI	412,413.28	11,445.92	0.00	0.00	423,859.20	824,478.83	1,248,338.03
LATAH	0.00	0.00	0.00	0.00	0.00	40,601.18	40,601.18
LEMHI	2,585.04	0.00	0.00	0.00	2,585.04	0.00	2,585.04
LEWIS	79.98	0.00	0.00	0.00	79.98	0.00	79.98
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	4,826.73	0.00	0.00	0.00	4,826.73	0.00	4,826.73
MINIDOKA	31,387.43	742.80	0.00	0.00	32,130.23	0.00	32,130.23
NEZ PERCE	100,604.79	3,250.25	0.00	0.00	103,855.04	61,788.28	165,643.32
ONEIDA	5,126.97	98.45	0.00	0.00	5,225.42	5,198.21	10,423.63
OWYHEE	47,944.13	440.21	0.00	0.00	48,384.34	1,300.00	49,684.34
PAYETTE	24,346.21	0.00	0.00	0.00	24,346.21	15,000.00	39,346.21
POWER	19,573.25	1,168.12	0.00	0.00	20,741.37	29,106.08	49,847.45
SHOSHONE	1,482.62	0.00	0.00	0.00	1,482.62	30,691.55	32,174.17
TETON	4,230.00	0.00	0.00	0.00	4,230.00	2,644.52	6,874.52
TWIN FALLS	131,882.89	2,281.24	0.00	0.00	134,164.13	97,988.98	232,153.11
VALLEY	157,719.06	2,869.46	0.00	3,301.40	163,889.92	65,934.92	229,824.84
WASHINGTON	90,346.74	693.81	0.00	0.00	91,040.55	0.00	91,040.55
TOTAL	\$ 2,402,317.20	\$ 117,716.26	\$ 120,800.32	\$ 5,890.47	\$ 2,646,724.24	\$ 1,672,619.38	\$ 4,319,343.62

F:\AUDITS\AUDIT_County Boating Program\FY13\Expenditures SPREADSHEETS FY13\FY13.1.ALL COUNTIES SUMMARY

**ALL BOATING PROGRAM FUNDS
REVENUE & EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

COUNTY	BEGINNING BALANCE 10/1/12	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	172,853.00	156,947.86	31,176.00	425.00	50.76	31,017.60	219,617.22
ADAMS	36,182.64	13,224.83	4,171.10	0.00	0.00	50,112.00	67,507.93
BANNOCK	26,201.58	22,020.21	0.00	0.00	(11,435.00)	0.00	10,585.21
BEAR LAKE	39,623.63	20,324.88	25,034.00	0.00	0.00	2,907.40	48,266.28
BENEWAH	14,129.56	30,619.92	8,867.00	0.00	0.00	1,282.00	40,768.92
BINGHAM	46,959.89	36,260.55	0.00	50,000.00	5,328.00	17,651.50	109,240.05
BLAINE	41,543.51	21,961.22	2,957.36	0.00	0.00	196.42	25,115.00
BOISE	119,054.79	40,457.06	12,092.00	68,250.00	107.00	0.00	120,906.06
BONNER	441,419.69	254,997.88	115,053.00	58,005.00	0.00	0.00	428,055.88
BONNEVILLE	39,560.91	98,657.16	0.00	28,500.00	0.00	61,185.64	188,342.80
BOUNDARY	51,742.06	16,444.02	1,229.19	28,477.00	0.00	7,426.72	53,576.93
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	30,229.90	6,634.61	0.00	0.00	0.00	0.00	6,634.61
CANYON	32,494.36	96,389.15	44,841.00	0.00	0.00	0.00	141,230.15
CARIBOU	32,310.92	13,676.53	16,287.00	0.00	860.50	0.00	30,824.03
CASSIA	(17,832.84)	31,916.97	0.00	0.00	0.00	4,697.83	36,614.80
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	48,108.22	50,453.21	36,808.00	0.00	0.00	9,732.80	96,994.01
CUSTER	27,663.21	12,695.96	0.00	0.00	0.00	80.00	12,775.96
ELMORE	47,191.61	65,193.14	26,671.00	0.00	119.98	0.00	91,984.12
FRANKLIN	66,061.79	13,195.16	0.00	0.00	0.00	860.50	14,055.66
FREMONT	57,398.41	42,043.19	26,329.00	0.00	736.03	8,504.30	77,612.52
GEM	34,199.72	24,058.15	15,747.00	40,807.00	897.00	560.00	82,069.15
GOODING	48,730.90	12,469.43	0.00	0.00	0.00	0.00	12,469.43
IDAHO	40,773.66	17,833.80	0.00	0.00	0.00	0.00	17,833.80
JEFFERSON	39,704.00	14,626.94	8,643.28	0.00	0.00	0.00	23,270.22
JEROME	17,619.82	9,965.55	4,255.00	0.00	0.00	0.00	14,220.55
KOOTENAI	202,754.88	505,047.51	148,516.00	315,578.30	2,949.00	208,252.82	1,180,343.63
LATAH	70,627.91	23,720.66	0.00	0.00	0.00	0.00	23,720.66
LEMHI	17,509.57	7,166.38	(266.05)	0.00	0.00	0.00	6,900.33
LEWIS	2,884.66	4,135.39	0.00	0.00	0.00	0.00	4,135.39
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	16,578.89	5,051.31	1,587.00	0.00	0.00	0.00	6,638.31
MINIDOKA	28,527.84	16,114.78	7,618.00	0.00	0.00	8,900.00	32,632.78
NEZ PERCE	154,411.37	75,761.58	34,495.00	32,769.28	81.05	16,218.45	159,325.36
ONEIDA	9,468.55	5,924.81	0.00	0.00	4,860.50	0.00	10,785.31
OWYHEE	30,207.57	38,846.85	29,352.00	0.00	0.00	3,690.76	71,889.61
PAYETTE	33,571.73	23,682.81	4,763.00	0.00	0.00	0.00	28,445.81
POWER	47,684.84	35,032.25	118.91	0.00	2,506.38	13,658.86	51,316.40
SHOSHONE	26,533.15	15,837.28	0.00	0.00	0.00	0.00	15,837.28
TETON	16,248.80	5,998.46	0.00	0.00	0.00	0.00	5,998.46
TWIN FALLS	186,136.23	68,180.13	19,652.00	85,398.00	0.00	29,287.33	202,517.46
VALLEY	153,556.67	125,202.62	58,950.00	0.00	226.50	37,777.00	222,156.12
WASHINGTON	105,003.90	41,270.17	10,645.06	0.00	84.04	0.00	51,999.27
TOTAL ALL	2,635,631.50	2,120,040.37	695,591.85	708,209.58	7,371.74	513,999.93	4,045,213.47

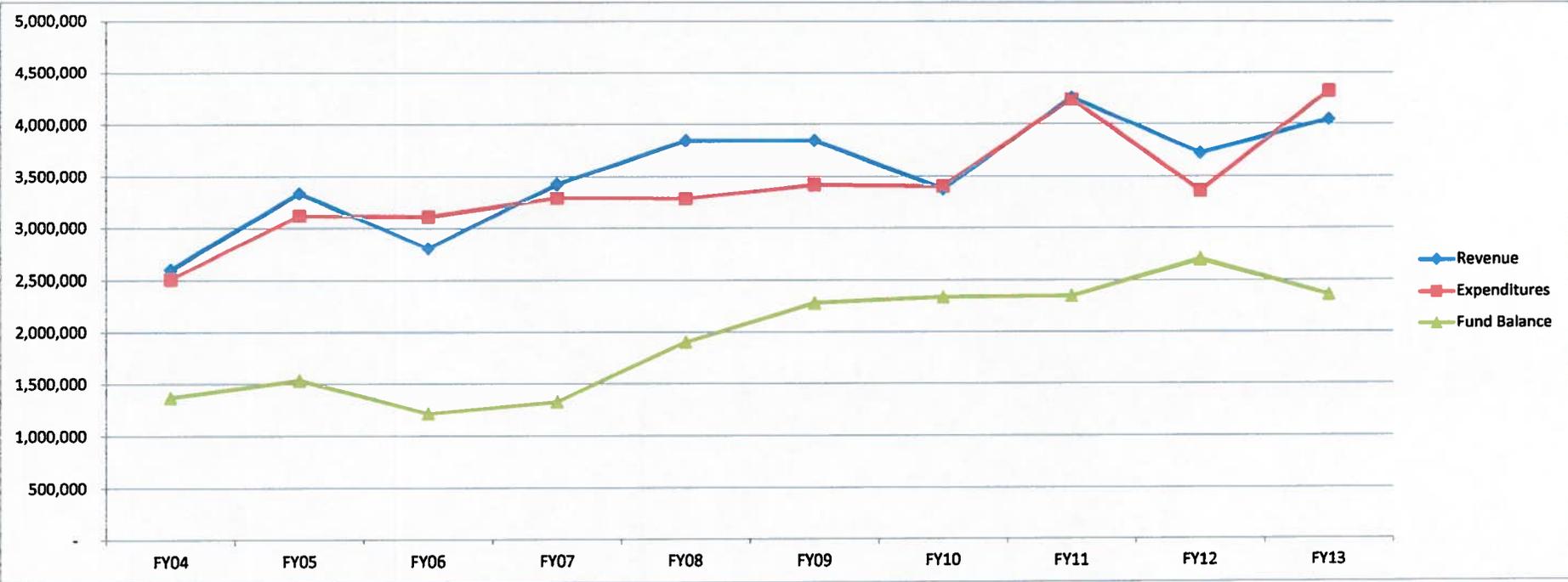
**ALL BOATING PROGRAM FUNDS
REVENUE & EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2013**

COUNTY	EXPENDITURES						ENDING BALANCE 9-30-13
	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	140,119.15	31,176.00	425.00	50.76	11,017.53	
ADAMS	27,006.06	9,140.00	0.00	0.00	50,112.00	86,258.06	17,432.51
BANNOCK	15,164.80	0.00	0.00	0.00	0.00	15,164.80	21,621.99
BEAR LAKE	12,535.27	25,034.00	0.00	0.00	0.00	37,569.27	50,320.64
BENEWAH	41,737.77	8,867.00	0.00	0.00	0.00	50,604.77	4,293.71
BINGHAM	63,007.38	16,015.00	36,357.00	4,482.00	4,400.00	124,261.38	31,938.56
BLAINE	18,137.77	4,302.00	0.00	0.00	0.00	22,439.77	44,218.74
BOISE	153,934.59	12,092.00	68,250.00	0.00	0.00	234,276.59	5,684.26
BONNER	224,614.47	115,053.00	58,005.00	0.00	34,261.00	431,933.47	437,542.10
BONNEVILLE	124,305.65	38,219.00	28,500.00	0.00	49,185.64	240,210.29	(12,306.58)
BOUNDARY	30,070.43	0.00	28,477.00	0.00	0.00	58,547.43	46,771.56
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	105.86	0.00	0.00	0.00	0.00	105.86	36,758.65
CANYON	80,133.42	44,841.00	0.00	0.00	0.00	124,974.42	48,750.09
CARIBOU	10,178.31	16,287.00	0.00	860.50	0.00	27,325.81	35,809.14
CASSIA	17,721.53	14,319.00	0.00	0.00	4,697.83	36,738.36	(17,956.40)
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	40,493.46	36,808.00	0.00	0.00	8,000.00	85,301.46	59,800.77
CUSTER	9,704.87	6,446.00	0.00	0.00	2,400.00	18,550.87	21,888.30
ELMORE	30,621.56	26,671.00	0.00	0.00	0.00	57,292.56	81,883.17
FRANKLIN	21,050.63	0.00	0.00	0.00	0.00	21,050.63	59,066.82
FREMONT	50,490.23	26,329.00	0.00	0.00	772.16	77,591.39	57,419.54
GEM	18,279.80	15,747.00	40,807.00	0.00	0.00	74,833.80	41,435.07
GOODING	33,406.19	4,477.00	0.00	0.00	0.00	37,883.19	23,317.14
IDAHO	21,125.24	0.00	0.00	0.00	0.00	21,125.24	37,482.22
JEFFERSON	2,122.83	4,246.32	0.00	0.00	0.00	6,369.15	56,605.07
JEROME	7,509.18	3,064.10	0.00	0.00	0.00	10,573.28	21,267.09
KOOTENAI	591,990.91	148,516.00	315,578.30	0.00	192,252.82	1,248,338.03	134,760.48
LATAH	40,601.18	0.00	0.00	0.00	0.00	40,601.18	53,747.39
LEMHI	943.04	1,642.00	0.00	0.00	0.00	2,585.04	21,824.86
LEWIS	79.98	0.00	0.00	0.00	0.00	79.98	6,940.07
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	3,239.73	1,587.00	0.00	0.00	0.00	4,826.73	18,390.47
MINIDOKA	21,512.23	7,618.00	0.00	0.00	3,000.00	32,130.23	29,030.39
NEZ PERCE	98,379.04	34,495.00	32,769.28	0.00	0.00	165,643.32	148,093.41
ONEIDA	3,573.13	1,990.00	0.00	4,860.50	0.00	10,423.63	9,830.23
OWYHEE	20,332.34	29,352.00	0.00	0.00	0.00	49,684.34	52,412.84
PAYETTE	34,583.21	4,763.00	0.00	0.00	0.00	39,346.21	22,671.33
POWER	36,315.45	13,532.00	0.00	0.00	0.00	49,847.45	49,153.79
SHOSHONE	32,174.17	0.00	0.00	0.00	0.00	32,174.17	10,196.26
TETON	6,874.52	0.00	0.00	0.00	0.00	6,874.52	15,372.74
TWIN FALLS	84,659.78	19,652.00	85,398.00	0.00	42,443.33	232,153.11	156,500.58
VALLEY	101,697.84	58,950.00	40,000.00	0.00	29,177.00	229,824.84	145,887.95
WASHINGTON	72,956.55	18,084.00	0.00	0.00	0.00	91,040.55	65,962.62
TOTAL ALL	2,343,489.55	799,314.42	734,566.58	10,253.76	431,719.31	4,319,343.62	\$ 2,361,501.35

10 YEAR HISTORICAL GRAPH

OVERALL BOATING PROGRAM REVENUE, EXPENDITURE AND FUND BALANCE COMPARISON

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Revenue	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	4,045,213
Expenditures	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	4,319,344
Fund Balance	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	2,361,501



**BOAT REGISTRATION REVENUE COMPARISON
IDPR FUND 0250.01
For Fiscal Year Ending September 30, 2013**

COUNTY	FY09	FY10	% OF CHANGE ¹	FY11	% OF CHANGE ¹	FY12	% OF CHANGE ¹	FY13	% OF CHANGE ¹
ADA	187,779.97	135,635.47	-27.8%	201,713.59	48.7%	196,400.29	-2.6%	156,947.86	-20.1%
ADAMS	18,030.55	28,877.69	60.2%	16,758.49	-42.0%	17,482.32	4.3%	13,224.83	-24.4%
BANNOCK	10,470.44	5,454.94	-47.9%	7,667.38	40.6%	20,179.27	163.2%	22,020.21	9.1%
BEAR LAKE	22,912.68	13,593.41	-40.7%	36,617.93	189.4%	24,684.11	-32.6%	20,324.88	-17.7%
BENEWAH	37,534.39	25,849.13	-31.1%	40,649.16	57.3%	41,727.58	2.7%	30,619.92	-26.6%
BINGHAM	41,359.03	29,984.74	-27.5%	46,543.96	55.2%	45,834.97	-1.5%	36,260.55	-20.9%
BLAINE	26,813.58	25,268.84	-5.6%	30,920.53	22.4%	29,396.96	-4.9%	21,961.22	-25.3%
BOISE	43,095.54	40,097.25	-7.0%	42,410.41	5.8%	49,098.18	15.8%	40,457.06	-17.6%
BONNER	334,137.50	199,270.99	-40.4%	348,892.38	75.1%	361,143.26	3.5%	254,997.88	-29.4%
BONNEVILLE	132,873.56	78,898.89	-40.8%	141,288.39	79.1%	137,973.97	-2.3%	98,657.16	-28.5%
BOUNDARY	18,747.43	14,927.02	-20.4%	21,390.58	43.3%	19,582.41	-8.5%	16,444.02	-16.0%
BUTTE	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CAMAS ²	7,347.08	(133.24)	-101.8%	7,967.58	8.5%	8,718.77	9.4%	6,634.61	-23.9%
CANYON	129,964.14	87,740.60	-32.5%	119,055.13	35.7%	122,072.16	2.5%	96,389.15	-21.0%
CARIBOU	15,039.21	9,914.24	-34.1%	15,752.47	58.9%	16,459.67	4.5%	13,676.53	-16.9%
CASSIA	41,436.39	25,828.21	-37.7%	46,651.06	60.8%	46,504.69	-0.3%	31,916.97	-31.4%
CLARK	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
CLEARWATER	58,071.99	47,697.96	-17.9%	60,443.38	28.7%	62,665.78	3.7%	50,453.21	-19.5%
CUSTER	13,599.85	11,147.84	-18.0%	15,399.14	38.1%	17,089.76	11.0%	12,695.96	-25.7%
ELMORE	69,956.04	56,990.13	-18.5%	76,163.46	33.6%	74,595.35	-2.1%	65,193.14	-12.6%
FRANKLIN	21,395.00	12,571.21	-41.2%	22,285.89	77.3%	20,643.81	-7.4%	13,195.16	-36.1%
FREMONT	47,207.07	38,973.50	-17.4%	59,328.45	52.2%	59,214.56	-0.2%	42,043.19	-29.0%
GEM	25,026.12	20,675.52	-17.4%	30,115.66	45.7%	28,863.34	-4.2%	24,058.15	-16.6%
GOODING	15,227.60	10,577.37	-30.5%	15,867.18	50.0%	16,033.55	1.0%	12,469.43	-22.2%
IDAHO	18,767.69	16,896.84	-10.0%	19,585.20	15.9%	21,977.54	12.2%	17,833.80	-18.9%
JEFFERSON	15,793.77	11,257.13	-28.7%	16,104.64	43.1%	16,270.95	1.0%	14,626.94	-10.1%
JEROME	10,634.53	7,840.48	-28.3%	13,137.19	67.6%	12,898.14	-1.8%	9,965.55	-22.7%
KOOTENAI	623,551.26	510,899.97	-18.1%	567,580.17	11.1%	636,617.92	12.2%	505,047.51	-20.7%
LATAH	27,159.26	25,538.66	-6.0%	25,027.57	-2.0%	29,226.74	16.8%	23,720.66	-16.6%
LEMHI	6,812.56	6,136.53	-9.9%	9,061.30	47.7%	9,146.39	0.9%	7,166.38	-21.8%
LEWIS	4,603.40	3,560.82	-22.8%	5,000.42	40.4%	4,797.26	-4.1%	4,135.39	-13.8%
LINCOLN	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MADISON	6,590.41	3,904.45	-40.8%	7,415.54	69.9%	6,925.65	-6.8%	5,051.31	-27.1%
MINIDOKA	16,712.87	11,042.85	-33.9%	19,904.98	80.3%	20,144.67	1.2%	16,114.78	-20.0%
NEZ PERCE	87,764.07	65,589.75	-25.3%	96,041.26	46.4%	101,769.93	6.0%	75,761.58	-25.6%
ONEIDA	11,220.84	5,856.82	-47.8%	9,453.91	61.4%	6,986.00	-26.1%	5,924.81	-15.2%
OWYHEE	37,202.80	29,380.11	-21.0%	43,751.86	48.9%	46,420.26	6.1%	38,846.85	-16.3%
PAYETTE	26,436.36	20,753.46	-21.5%	28,513.40	37.4%	30,342.50	6.4%	23,682.81	-21.9%
POWER	42,070.63	24,267.67	-42.3%	51,225.35	111.1%	46,088.67	-10.0%	35,032.25	-24.0%
SHOSHONE	17,282.44	11,964.70	-30.8%	18,487.92	54.5%	20,507.08	10.9%	15,837.28	-22.8%
TETON	7,277.58	4,376.87	-39.9%	8,185.41	87.0%	7,099.67	-13.3%	5,998.46	-15.5%
TWIN FALLS	73,906.30	53,420.40	-27.7%	85,166.13	59.4%	85,020.66	-0.2%	68,180.13	-19.8%
VALLEY	141,751.75	87,202.85	-38.5%	149,752.29	71.7%	144,086.02	-3.8%	125,202.62	-13.1%
WASHINGTON	41,744.48	29,186.39	-30.1%	52,332.80	79.3%	52,381.63	0.1%	41,270.17	-21.2%
TOTAL ALL³	\$ 2,535,308.16	\$ 1,948,918.46	-27.1%	\$ 2,829,809.54	42.2%	\$ 2,715,072.44	3.3%	\$ 2,120,040.37	-21.9%

(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).

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

For Fiscal Year Ending September 30, 2013

COUNTY	FY09	FY10	% OF CHANGE	FY11	% OF CHANGE	FY12	% OF CHANGE	FY13	% OF CHANGE
ADA	38,880.38	43,065.71	10.8%	36,565.97	-15.1%	16,309.71	-55.4%	31,176.00	91.1%
ADAMS	22,212.89	17,948.14	-19.2%	13,568.87	-24.4%	4,171.10	-69.3%	9,140.00	119.1%
BANNOCK	-	-	N/A	-	N/A	-	N/A	-	N/A
BEAR LAKE	16,276.89	21,511.48	32.2%	29,614.63	37.7%	15,487.25	-47.7%	25,034.00	61.6%
BENEWAH	7,100.74	12,192.51	71.7%	8,480.73	-30.4%	4,632.99	-45.4%	8,867.00	91.4%
BINGHAM	16,173.23	17,814.34	10.1%	15,517.92	-12.9%	8,655.22	-44.2%	16,015.00	85.0%
BLAINE	8,601.85	9,896.00	15.0%	10,184.74	2.9%	2,957.36	-71.0%	4,302.00	45.5%
BOISE	33,316.76	31,087.33	-6.7%	26,526.04	-14.7%	6,993.84	-73.6%	12,092.00	72.9%
BONNER	128,801.83	129,288.62	0.4%	105,733.00	-18.2%	58,308.87	-44.9%	115,053.00	97.3%
BONNEVILLE	41,862.79	44,579.97	6.5%	36,792.96	-17.5%	17,849.64	-51.5%	38,219.00	114.1%
BOUNDARY	8,872.00	7,184.85	-19.0%	3,891.19	-45.8%	1,229.19	-68.4%	-	-100.0%
BUTTE	-	-	N/A	-	N/A	-	N/A	-	N/A
CAMAS	-	-	N/A	-	N/A	-	N/A	-	N/A
CANYON	50,108.79	39,870.66	-20.4%	38,779.90	-2.7%	19,384.92	-50.0%	44,841.00	131.3%
CARIBOU	15,203.72	17,733.87	16.6%	10,973.80	-38.1%	7,300.56	-33.5%	16,287.00	123.1%
CASSIA	13,967.49	16,781.31	20.1%	13,845.14	-17.5%	7,118.00	-48.6%	14,319.00	101.2%
CLARK	-	-	N/A	-	N/A	-	N/A	-	N/A
CLEARWATER	45,787.73	50,625.34	10.6%	35,596.75	-29.7%	16,892.23	-52.5%	36,808.00	117.9%
CUSTER	9,747.92	10,406.68	6.8%	6,297.75	-39.5%	3,442.49	-45.3%	6,446.00	87.2%
ELMORE	33,443.23	40,802.10	22.0%	29,562.90	-27.5%	14,281.26	-51.7%	26,671.00	86.8%
FRANKLIN	-	-	N/A	-	N/A	-	N/A	-	N/A
FREMONT	18,707.03	20,265.82	8.3%	18,256.89	-9.9%	11,720.97	-35.8%	26,329.00	124.6%
GEM	13,651.37	12,169.13	-10.9%	9,298.38	-23.6%	8,724.59	-6.2%	15,747.00	80.5%
GOODING	5,237.98	5,509.31	5.2%	4,107.43	-25.4%	2,089.08	-49.1%	4,477.00	114.3%
IDAHO	-	-	N/A	-	N/A	-	N/A	-	N/A
JEFFERSON	5,318.01	7,044.19	32.5%	5,809.46	-17.5%	2,610.89	-55.1%	4,246.32	62.6%
JEROME	3,392.57	4,490.00	32.3%	3,860.90	-14.0%	1,238.40	-67.9%	3,064.10	147.4%
KOOTENAI	103,054.04	132,054.97	28.1%	108,348.00	-18.0%	65,011.00	-40.0%	148,516.00	128.4%
LATAH	-	-	N/A	-	N/A	-	N/A	-	N/A
LEMHI	2,574.10	-	-100.0%	2,426.79	N/A	1,057.34	-56.4%	1,642.00	55.3%
LEWIS	-	-	N/A	-	N/A	-	N/A	-	N/A
LINCOLN	-	-	N/A	-	N/A	-	N/A	-	N/A
MADISON	1,719.77	2,049.02	19.1%	1,559.66	-23.9%	827.13	-47.0%	1,587.00	91.9%
MINIDOKA	11,066.30	15,054.39	36.0%	5,691.97	-62.2%	3,502.64	-38.5%	7,618.00	117.5%
NEZ PERCE	14,115.02	59,991.50	325.0%	46,577.64	-22.4%	14,973.41	-67.9%	34,495.00	130.4%
ONEIDA	2,255.84	2,744.35	21.7%	-	-100.0%	693.10	N/A	1,990.00	187.1%
OWYHEE	22,566.16	23,955.58	6.2%	31,419.07	31.2%	17,878.50	-43.1%	29,352.00	64.2%
PAYETTE	4,826.28	6,179.29	28.0%	4,319.02	-30.1%	2,105.33	-51.3%	4,763.00	126.2%
POWER	13,114.74	23,043.35	75.7%	17,064.79	-25.9%	7,326.81	-57.1%	13,532.00	84.7%
SHOSHONE	-	-	N/A	-	N/A	-	N/A	-	N/A
TETON	-	-	N/A	-	N/A	-	N/A	-	N/A
TWIN FALLS	22,717.51	21,805.90	-4.0%	17,861.54	-18.1%	10,283.06	-42.4%	19,652.00	91.1%
VALLEY	47,605.60	58,723.51	23.4%	46,863.34	-20.2%	25,587.26	-45.4%	58,950.00	130.4%
WASHINGTON	26,022.76	22,445.76	-13.7%	20,563.09	-8.4%	10,645.06	-48.2%	18,084.00	69.9%
TOTAL ALL	\$ 808,303.32	\$ 928,314.98	14.8%	\$ 765,960.26	-17.5%	\$ 391,289.20	-48.9%	\$ 799,314.42	104.3%

**STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANTS EXPENDITURES COMPARISON
IDPR FUND 0247.02**

For Fiscal Year Ending September 30, 2013

	FY09	FY10	% OF CHANGE	FY11	% OF CHANGE	FY12	% OF CHANGE	FY13	% OF CHANGE
ADA	176,586.56	-	-100.0%	65,999.24	N/A	20,274.00	-69.3%	425.00	-97.9%
ADAMS	-	-	N/A	-	N/A	-	N/A	-	N/A
BANNOCK	-	-	N/A	-	N/A	-	N/A	-	N/A
BEAR LAKE	-	-	N/A	-	N/A	-	N/A	-	N/A
BENEWAH	-	-	N/A	-	N/A	-	N/A	-	N/A
BINGHAM	-	25,227.74	N/A	1,685.97	-93.3%	-	-100.0%	36,357.00	N/A
BLAINE	-	-	N/A	22,614.00	N/A	-	-100.0%	-	N/A
BOISE	-	-	N/A	-	N/A	-	N/A	68,250.00	N/A
BONNER	99,314.00	134,037.00	35.0%	75,802.00	-43.4%	7,500.00	-90.1%	58,005.00	673.4%
BONNEVILLE	110,464.66	5,500.00	-95.0%	88,690.69	1512.6%	86,752.58	-2.2%	28,500.00	-67.1%
BOUNDARY	48,810.52	9,196.59	-81.2%	10,158.67	10.5%	1,230.33	-87.9%	28,477.00	2214.6%
BUTTE	-	-	N/A	-	N/A	-	N/A	-	N/A
CAMAS	-	-	N/A	-	N/A	-	N/A	-	N/A
CANYON	-	18,225.00	N/A	-	-100.0%	35,071.50	N/A	-	-100.0%
CARIBOU	-	-	N/A	-	N/A	-	N/A	-	N/A
CASSIA	-	-	N/A	-	N/A	-	N/A	-	N/A
CLARK	-	-	N/A	-	N/A	-	N/A	-	N/A
CLEARWATER	21,463.00	12,748.45	-40.6%	-	-100.0%	124,069.88	N/A	-	-100.0%
CUSTER	20,000.00	-	-100.0%	-	N/A	-	N/A	-	N/A
ELMORE	-	-	N/A	-	N/A	-	N/A	-	N/A
FRANKLIN	-	-	N/A	-	N/A	-	N/A	-	N/A
FREMONT	-	-	N/A	-	N/A	8,651.00	N/A	-	-100.0%
GEM	-	-	N/A	-	N/A	-	N/A	40,807.00	N/A
GOODING	-	-	N/A	36,617.00	N/A	-	-100.0%	-	N/A
IDAHO	-	-	N/A	-	N/A	-	N/A	-	N/A
JEFFERSON	-	-	N/A	-	N/A	-	N/A	-	N/A
JEROME	-	-	N/A	-	N/A	6,700.00	N/A	-	-100.0%
KOOTENAI	-	24,548.00	N/A	118,923.89	384.5%	-	-100.0%	315,578.30	N/A
LATAH	-	-	N/A	-	N/A	-	N/A	-	N/A
LEMHI	-	-	N/A	-	N/A	-	N/A	-	N/A
LEWIS	-	-	N/A	-	N/A	-	N/A	-	N/A
LINCOLN	-	-	N/A	-	N/A	-	N/A	-	N/A
MADISON	-	-	N/A	-	N/A	24,600.00	N/A	-	-100.0%
MINIDOKA	-	-	N/A	53,256.50	N/A	-	-100.0%	-	N/A
NEZ PERCE	-	14,436.50	N/A	62,768.50	334.8%	-	-100.0%	32,769.28	N/A
ONEIDA	-	-	N/A	-	N/A	-	N/A	-	N/A
OWYHEE	-	-	N/A	-	N/A	-	N/A	-	N/A
PAYETTE	-	-	N/A	-	N/A	-	N/A	-	N/A
POWER	-	-	N/A	-	N/A	-	N/A	-	N/A
SHOSHONE	-	-	N/A	-	N/A	-	N/A	-	N/A
TETON	-	-	N/A	-	N/A	-	N/A	-	N/A
TWIN FALLS	20,992.00	-	-100.0%	-	N/A	34,212.50	N/A	85,398.00	149.6%
VALLEY	27,515.00	22,785.00	-17.2%	14,840.00	-34.9%	25,914.00	74.6%	40,000.00	54.4%
WASHINGTON	-	-	N/A	-	N/A	-	N/A	-	N/A
TOTAL ALL	\$ 525,145.74	\$ 266,704.28	-49.2%	\$ 551,356.46	106.7%	\$ 374,975.79	-32.0%	\$ 734,566.58	95.9%

BOATING PROGRAM STATISTICS

COUNTY	REGISTRATION DESIGNATIONS (1)	% of TOTAL REGISTRATIONS	VESSEL ACCOUNT DISTRIBUTIONS REV 0250.01(2)	% of TOTAL VESSEL ACCOUNT	COUNTY FUND BALANCE 9/30/13 (3)	WIF EXPENDITURES (4)	% of TOTAL WIF	BSG EXPENDITURES (4)	% of TOTAL BSG
ADA	8,437	8.1%	156,947.86	7.4%	209,681.78	425.00	0.1%	31,176.00	3.9%
ADAMS	801	0.8%	13,224.83	0.6%	17,432.51	-	0.0%	9,140.00	1.1%
BANNOCK	1,136	1.1%	22,020.21	1.0%	21,621.99	-	0.0%	-	0.0%
BEAR LAKE	982	0.9%	20,324.88	1.0%	50,320.64	-	0.0%	25,034.00	3.1%
BENEWAH	1,614	1.6%	30,619.92	1.4%	4,293.71	-	0.0%	8,867.00	1.1%
BINGHAM	1,570	1.5%	36,260.55	1.7%	31,938.56	36,357.00	4.9%	16,015.00	2.0%
BLAINE	1,093	1.1%	21,961.22	1.0%	44,218.74	-	0.0%	4,302.00	0.5%
BOISE	2,843	2.7%	40,457.06	1.9%	5,684.26	68,250.00	9.3%	12,092.00	1.5%
BONNER	11,606	11.2%	254,997.88	12.0%	437,542.10	58,005.00	7.9%	115,053.00	14.4%
BONNEVILLE	4,807	4.6%	98,657.16	4.7%	(12,306.58)	28,500.00	3.9%	38,219.00	4.8%
BOUNDARY	788	0.8%	16,444.02	0.8%	46,771.56	28,477.00	3.9%	-	0.0%
BUTTE	17	0.0%	-	0.0%	-	-	0.0%	-	0.0%
CAMAS	513	0.5%	6,634.61	0.3%	36,758.65	-	0.0%	-	0.0%
CANYON	5,123	4.9%	96,389.15	4.5%	48,750.09	-	0.0%	44,841.00	5.6%
CARIBOU	686	0.7%	13,676.53	0.6%	35,809.14	-	0.0%	16,287.00	2.0%
CASSIA	1,620	1.6%	31,916.97	1.5%	(17,956.40)	-	0.0%	14,319.00	1.8%
CLARK	8	0.0%	-	0.0%	-	-	0.0%	-	0.0%
CLEARWATER	2,827	2.7%	50,453.21	2.4%	59,800.77	-	0.0%	36,808.00	4.6%
CUSTER	707	0.7%	12,695.96	0.6%	21,888.30	-	0.0%	6,446.00	0.8%
ELMORE	3,700	3.6%	65,193.14	3.1%	81,883.17	-	0.0%	26,671.00	3.3%
FRANKLIN	676	0.7%	13,195.16	0.6%	59,066.82	-	0.0%	-	0.0%
FREMONT	2,484	2.4%	42,043.19	2.0%	57,419.54	-	0.0%	26,329.00	3.3%
GEM	1,385	1.3%	24,058.15	1.1%	41,435.07	40,807.00	5.6%	15,747.00	2.0%
GOODING	701	0.7%	12,469.43	0.6%	23,317.14	-	0.0%	4,477.00	0.6%
IDAHO	961	0.9%	17,833.80	0.8%	37,482.22	-	0.0%	-	0.0%
JEFFERSON	731	0.7%	14,626.94	0.7%	56,605.07	-	0.0%	4,246.32	0.5%
JEROME	474	0.5%	9,965.55	0.5%	21,267.09	-	0.0%	3,064.10	0.4%
KOOTENAI	20,221	19.5%	505,047.51	23.8%	134,760.48	315,578.30	43.0%	148,516.00	18.6%
LATAH	1,113	1.1%	23,720.66	1.1%	53,747.39	-	0.0%	-	0.0%
LEMHI	368	0.4%	7,166.38	0.3%	21,824.86	-	0.0%	1,642.00	0.2%
LEWIS	286	0.3%	4,135.39	0.2%	6,940.07	-	0.0%	-	0.0%
LINCOLN	17	0.0%	-	0.0%	-	-	0.0%	-	0.0%
MADISON	276	0.3%	5,051.31	0.2%	18,390.47	-	0.0%	1,587.00	0.2%
MINIDOKA	918	0.9%	16,114.78	0.8%	29,030.39	-	0.0%	7,618.00	1.0%
NEZ PERCE	3,699	3.6%	75,761.58	3.6%	148,093.41	32,769.28	4.5%	34,495.00	4.3%
ONEIDA	325	0.3%	5,924.81	0.3%	9,830.23	-	0.0%	1,990.00	0.2%
OWYHEE	2,278	2.2%	38,846.85	1.8%	52,412.84	-	0.0%	29,352.00	3.7%

F:\AUDITS\AUDIT_County Boating Program\FY13\Expenditures SPREADSHEETS FY13\FY13.1.ALL COUNTIES SUMMARY

BOATING PROGRAM STATISTICS

COUNTY	REGISTRATION DESIGNATIONS (1)	% of TOTAL REGISTRATIONS	VESSEL ACCOUNT DISTRIBUTIONS REV 0250.01(2)	% of TOTAL VESSEL ACCOUNT	COUNTY FUND BALANCE 9/30/13 (3)	WIF EXPENDITURES (4)	% of TOTAL WIF	BSG EXPENDITURES (4)	% of TOTAL BSG
PAYETTE	1,219	1.2%	23,682.81	1.1%	22,671.33	-	0.0%	4,763.00	0.6%
POWER	1,674	1.6%	35,032.25	1.7%	49,153.79	-	0.0%	13,532.00	1.7%
SHOSHONE	835	0.8%	15,837.28	0.7%	10,196.26	-	0.0%	-	0.0%
TETON	281	0.3%	5,998.46	0.3%	15,372.74	-	0.0%	-	0.0%
TWIN FALLS	3,256	3.1%	68,180.13	3.2%	156,500.58	85,398.00	11.6%	19,652.00	2.5%
VALLEY	6,364	6.1%	125,202.62	5.9%	145,887.95	40,000.00	5.4%	58,950.00	7.4%
WASHINGTON	2,463	2.4%	41,270.17	1.9%	65,962.62	-	0.0%	18,084.00	2.3%
TOTAL ALL	103,883	100.0%	2,120,040.37	100.0%	2,361,501.35	734,566.58	100.0%	799,314.42	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.

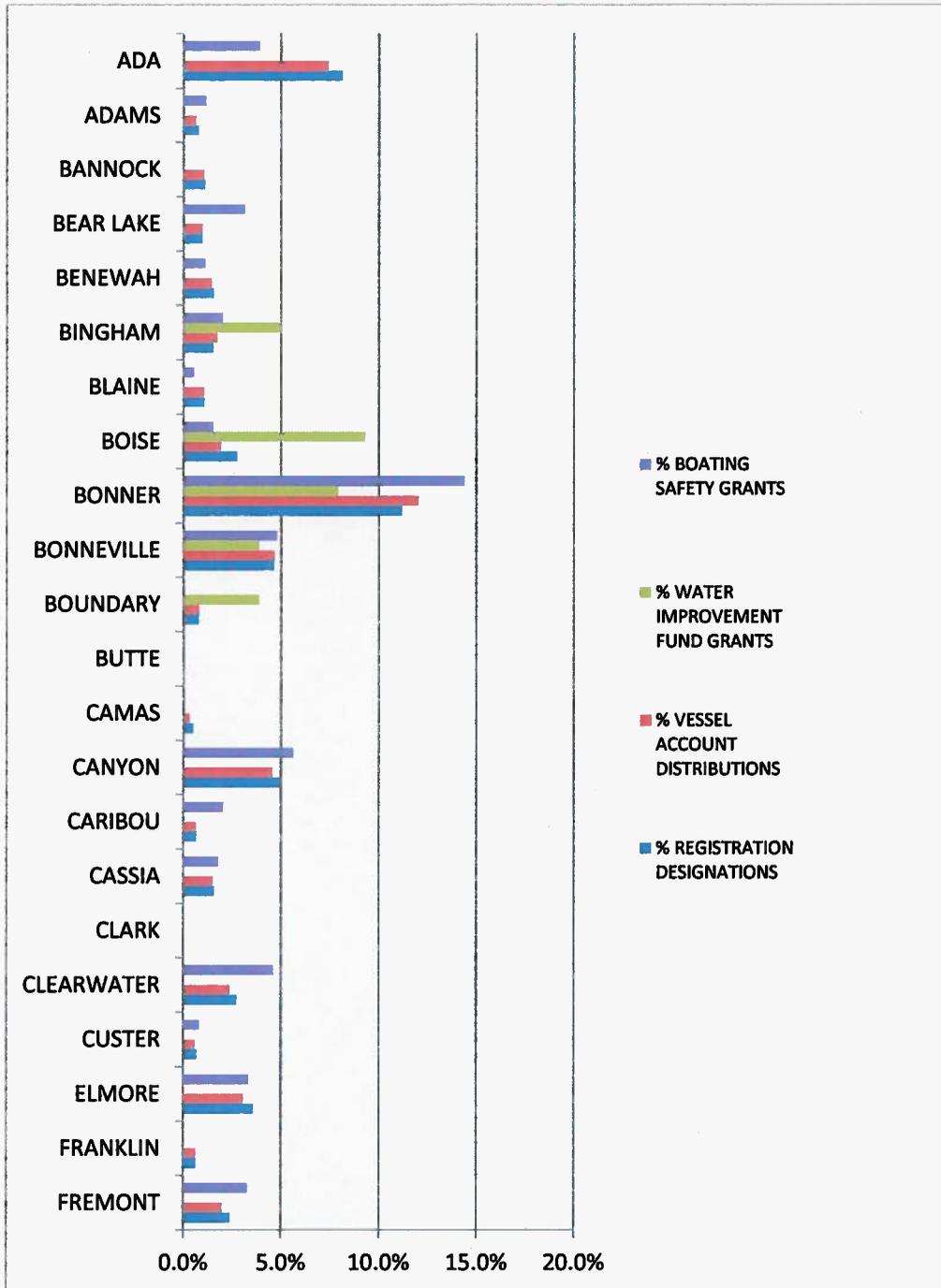
(2) IDPR Vessel Registration Distributions as deposited by the Counties in FFY12. May not match IDPR reported distributions due to timing.

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

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

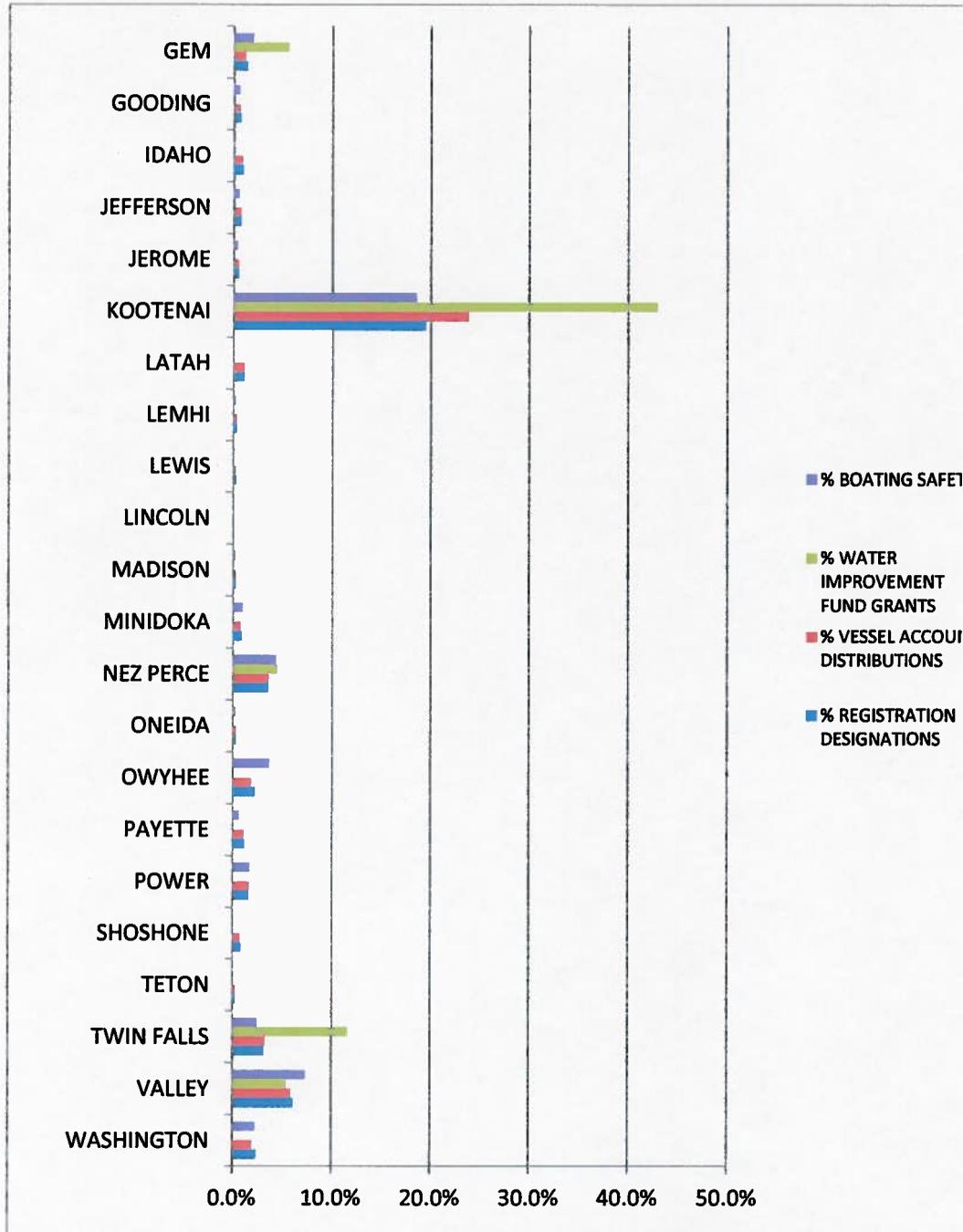
BOATING PROGRAM STATISTICS FY13

Ada-Fremont Counties



BOATING PROGRAM STATISTICS FY13

Gem-Washington Counties



**FFY13 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	206,692.35	156,947.86	49,744.49	Purchase and installation of gangway/transition ramps at Lucky Peak reservoir by 09/30/2014.
ADAMS	17,432.51	13,224.83	4,207.68	Remodel current boat shed to fit larger boat purchased earlier in the year by the end of FY2014.
BANNOCK	21,621.99	22,020.21	-	
BEAR LAKE	50,320.64	20,324.88	29,995.76	Ongoing ramp repairs at North Beach totaling approximately \$30,000.00.
BENEWAH	3,011.71	30,619.92	-	
BINGHAM	31,938.56	36,260.55	-	
BLAINE	44,218.74	21,961.22	22,257.52	Maintenance, repairs, and replacement of docks.
BOISE	5,684.26	40,457.06	-	
BONNER	437,542.10	254,997.88	182,544.22	Construction of breakwater structure at the Priest Lake Thoroughfare.
BONNEVILLE	25,912.42	98,657.16	-	
BOUNDARY BUTTE	46,771.56	16,444.02	30,327.54	Materials and labor to reconstruct, repair and maintain the three oldest launches and docks at Rocky Point, Sundowner Park and Copeland by September 30, 2014.
CAMAS	36,758.65	6,634.61	30,124.04	Contribute \$13,758.00 to plan and construct access bridge at Twin Lakes Reservoir; commit \$12,000.00 to spray weeds at Twin Lakes Reservoir; contribute \$10,000.00 to Man-Made park project; and commit \$1,000.00 to maintain and improve facilities at Magic and Twin Lakes reservoirs, all by September 30, 2014.
CANYON	48,750.09	96,389.15	-	
CARIBOU	35,809.14	13,676.53	22,132.61	Lift system and rescue safety gear; and paving of marine patrol parking lot.
CASSIA	(17,956.40)	31,916.97	-	
CLARK				
CLEARWATER	59,800.77	50,453.21	9,347.56	Addition to the marine building for boat storage completed by August 30, 2014. Improvement of boat ramps and docks; purchase of enforcement sign and; safety and education promotion; by September 30, 2014.
CUSTER	21,808.30	12,695.96	9,112.34	
ELMORE	81,763.19	65,193.14	16,570.05	Purchase tow vehicle and repair boat motor by November 2013.
FRANKLIN	59,066.82	13,195.16	45,871.66	Tow vehicle - \$24,500.00; boat maintenance or replacement - \$20,000.00 and; scuba gear - \$1,371.69; by 2015.
FREMONT	55,552.64	42,043.19	13,509.45	Purchase and installation of boat docks at Island Park Reservoir by September 1, 2014.
GEM	41,435.07	24,058.15	17,376.92	Training - \$6,500.00; buoys - \$3,500.00; dry suits and boots - \$3,000.00; uniforms - \$1,376.92; dry suit repairs - \$1,000.00; PFDs - \$1,000.00; and service regulators, tanks and gear - \$1,000.00; by June 2014.
GOODING	23,317.14	12,469.43	10,847.71	Purchase of new jet skis by July, 2016.
IDAHO	37,482.22	17,833.80	19,648.42	Approximately \$45,000.00 to extend and widen Pine Bar boat ramp by Fall 2015.
JEFFERSON	56,605.07	14,626.94	41,978.13	Construction of storage building to house waterways equipment by September 30, 2014.
JEROME	18,417.98	9,965.55	8,452.43	Secure power, re-establish drinking water, and develop restroom and dump station facilities at Wilson Lake by 2015.
KOOTENAI	134,760.48	505,047.51	-	
LATAH	53,747.39	23,720.66	30,026.73	\$25,797.39 for two docks at Moose Creek reservoir; and \$15,000.00 for Mowry Park improvements; to be completed by September 30, 2014.
LEMHI	21,824.86	7,166.38	14,658.48	Purchase of jet boat; and dock repair and replacement at Williams Lake; to be completed by December 2015.
LEWIS	6,940.07	4,135.39	2,804.68	Purchase of cameras to be placed on Clearwater river to prevent vandalism; reordering of CMC fish bags at several fishing access sites along the Clearwater river by September 30, 2014.
LINCOLN				
MADISON	16,803.47	5,051.31	11,752.16	Purchase of search and rescue equipment, and expenditures related to boat and trailer repair by March 1, 2014.
MINIDOKA	23,130.39	16,114.78	7,015.61	Completion of storage facility and purchase of vessel tow vehicle by December 2, 2013.
NEZ PERCE	148,093.41	75,761.58	72,331.83	\$75,000.00 for Southway boat ramp parking lot expansion; \$20,000.00 for North Lewiston boat ramp, and parking lot expansion and lighting; \$75,000.00 for Steelhead Park parking expansion; \$20,000.00 for Steelhead park boat ramp extension; \$25,000.00 for Soldier's Meadow dock; and \$25,000.00 for Red Bird facilities; all to be completed by September 30, 2016.
ONEIDA	4,969.73	5,924.81	-	
OWYHEE	52,412.84	38,848.85	13,565.99	Development of launching area and installation of new docks at CJ Strike Reservoir.
PAYETTE	22,671.33	23,682.81	-	
POWER	33,293.29	35,032.25	-	
SHOSHONE	10,196.26	15,837.28	-	
TETON	15,132.74	5,998.46	9,134.28	\$5,400.00 for future land purchase to expand boat ramp parking; and \$4,000.00 to gravel and grade boat ramp parking lot at Bates Bridge; by September 30, 2014. \$48,477.77 for purchase of new dock sections at Roseworth Reservoir and Murtaugh Lake, expenditures related to bank restoration at Murtaugh Lake, and purchases to maintain ramps, docks, gangways and buoys; and \$39,842.68 to rebuild a marine boat, purchase tools and equipment for maintenance of boats and equipment, purchase replacement PFDs and throw bags, and expenditures related to marine training; by September 30, 2014.
TWIN FALLS	156,500.58	68,180.13	88,320.45	
VALLEY	137,287.95	125,202.62	12,085.33	Purchase of tow vehicle and associated equipment.
WASHINGTON	65,962.62	41,270.17	24,692.45	Build boat storage facility by September 30, 2014.
TOTAL	2,353,484.93	2,120,040.37	850,436.52	

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.

APPENDIX

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

<p>BIG - Boating Infrastructure Grant (0348)</p>	<p>Section 7404 of the Sportfishing and Boating Safety Act of 1998 – US Fish and Wildlife</p>	<p>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.</p>
<p>Waterways Grant (0247.02)</p>	<p>Idaho Statue 63-2412 (e) 1-Fuel Tax</p>	<p>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.”</p>



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).

IDAHO ADMINISTRATIVE CODE
Department of Parks and Recreation
**IDAPA 26.01.02 - Reporting & Remittance of
 Surplus County Vessel Account Moneys**

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	