



**County Snowmobile Program
Financial Review
October 1, 2011 through September 30, 2012**



**Kellie Bergey, Financial Specialist
Lorna Sutcliffe, Financial Specialist**

Idaho Department of Parks & Recreation

**COUNTY SNOWMOBILE PROGRAM FINANCIAL REVIEW
FEDERAL FISCAL YEAR 2012**

CONTENTS

Scope and Purpose	Page 2
Summary of Outstanding Issues	Page 4
Snowmobile Account Expenditures by County	Page 5
Other Funds Expenditures by County	Page 6
All Funds Expenditures by County	Page 7
Revenue and Expenditure Reconciliation by County	Page 8
Other Fund Sources	Page 9
Appendix A-State Statute	Page 10

**COUNTY SNOWMOBILE PROGRAM FINANCIAL REVIEW
FEDERAL FISCAL YEAR 2012**

DISTRIBUTION OF REPORT

Nancy Merrill, Director
Tamara Humiston, Deputy Director
Steve Martin, Fiscal Officer
Hadley Wagner, Financial Specialist Sr
Dave Claycomb, Rec. Resource Bureau Chief
Troy Elmore, OHV Program Manager

**COUNTY SNOWMOBILE PROGRAM FINANCIAL REVIEW
FEDERAL FISCAL YEAR 2012**

SCOPE: To review counties compliance with Idaho Statute and Idaho Department of Parks and Recreation IDAPA rules concerning Snowmobile Account moneys.

PURPOSE: To collect and classify Fiscal Year 2012 (FY12) County Snowmobile Account expenditures.

To verify expenditures and match for any Snowmobile related grants.

To review the counties Snowmobile account and IDPR records to ascertain whether or not established procedures provide reasonable assurance that:

1. Funds are expended according to Idaho Statute and federal requirements;
2. And IDPR payments to counties are posted at the county level in a timely and accurate fashion.

During November and December of 2012, Internal Audit collected financial reports and supporting documentation pertaining to Snowmobile Account Funds received or spent by the counties from October 1, 2011 through September 30, 2012. Internal Audit compiled information from 27 counties through mail, email and/or fax reporting. Funds designated for the following 10 counties are distributed to nearby counties as parts of consolidated snowmobile programs: Bingham, Caribou, Franklin, Gooding, Jefferson, Jerome, Lincoln, Minidoka, Power, and Teton. Idaho Code 67-7106 (5) states, "Counties which have not established a bona fide snowmobile program shall remit the entire balance in the county snowmobile fund to the state treasurer for credit to the state snowmobile fund, and shall be available to counties with a bona fide snowmobile program." Ada, Butte, Canyon, Lewis, Oneida, Payette, and Washington counties have no recognized snowmobile programs and received no Snowmobile Account Funds.

**COUNTY SNOWMOBILE PROGRAM FINANCIAL REVIEW
FEDERAL FISCAL YEAR 2012**

Approximately \$1.01 million of county receipts and \$979,000 of county expenditures were reviewed and classified as either Snowmobile Account Funds or Other Funds. Snowmobile Account Funds are those paid to the county by IDPR in accordance with Idaho Code 67-7106. Other Funds may include local taxes, grants, donations or other funds received or spent in support of county snowmobile programs. Beginning and ending county Snowmobile Account Fund balances were established for this and future reports. Outstanding warrants were used to adjust Treasurer's Cash. Thus, county balances reflect available funds rather than cash on hand.

Expenditures were also classified by Category. Classifications included Personnel, Benefits, Travel, Equipment, Equipment Parts and Maintenance, Supplies and Operating, Contractual, Other, Construction, and Law Enforcement. The information needed to classify expenditures was obtained from county records. County Clerks, county personnel, and Snowmobile Advisory Committee members may also have provided information.

All expenditures were reviewed to assure that funds were expended according to Idaho Statute as shown in Appendix A and IDPR rules. Issues identified during the financial review are listed below. Internal Audit will verify correction during the FY 2013 financial review.

**COUNTY SNOWMOBILE PROGRAM FINANCIAL REVIEW
FEDERAL FISCAL YEAR 2012**

SUMMARY OF OUTSTANDING ISSUES

FY	COUNTY	AMOUNT	STATUS
FFY12	Cassia	\$20,512.20	Snowmobile revenue needs to be moved from Waterways Fund to Snowmobile Fund.
FFY11	Clark	\$3,901.50	Internal Audit was unable to determine use for snowmobile funds as County places money in Road & Bridge Fund. The county began receiving snowmobile funds FFY11 and has agreed to create a separate snowmobile fund for FFY12. Receipts and documentation are not being provided by the County as required by I.C. 31-1501.
FFY12	Clark	\$1,428.00	Internal Audit was unable to determine use and receipt of snowmobile funds. As of FFY12 the county has not created a separate snowmobile fund, as agreed during FFY11 audit. The county did not provide any reports for FFY12. Receipts and documentation are not being provided by the County as required by I.C. 31-1501.
FFY12	Fremont	\$236.03	Snowmobile expenditures paid from Waterways Fund. County agreed to transfer \$236.03 from Snow Fund to Waterways Fund.

Audit will verify the corrections during the FY13 audit.

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

	PERSONNEL	BENEFITS	TRAVEL	EQUIPMENT	EQUIPMENT PARTS & MTCE	SUPPLIES & OPERATING	CONTRACTUAL	OTHER	CONSTRUCTION	LAW ENFORCEMENT	TOTAL
ADAMS	0.00	0.00	0.00	0.00	0.00	9,215.00	12,500.00	0.00	0.00	0.00	21,715.00
BANNOCK	1,383.75	216.46	0.00	0.00	3,425.90	3,706.57	4,283.47	0.00	0.00	0.00	13,016.15
BEAR LAKE	21,306.75	4,110.02	1,528.19	1,737.76	14,373.20	22,250.91	0.00	0.00	700.00	0.00	66,006.83
BENEWAH	0.00	0.00	0.00	0.00	3,794.69	10,391.99	0.00	0.00	0.00	0.00	14,186.68
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	34.44	5.00	0.00	0.00	39.44
BOISE	13,175.00	913.62	585.66	0.00	4,773.28	12,222.83	0.00	0.00	0.00	0.00	31,670.39
BONNER	12,980.25	2,295.32	0.00	2,158.02	11,598.79	19,534.77	2,500.00	0.00	0.00	0.00	51,067.15
BONNEVILLE	6,093.00	1,710.46	107.06	34.82	8,780.42	11,606.85	895.00	810.50	0.00	0.00	30,038.11
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
CAMAS	12,582.09	0.00	0.00	0.00	158.19	8,064.48	0.00	7.50	0.00	0.00	20,812.26
CASSIA	5,961.25	134.75	478.41	0.00	6,926.51	4,194.37	2,658.00	0.00	0.00	0.00	20,353.29
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	1,428.00	0.00	0.00	0.00	1,428.00
CLEARWATER	0.00	0.00	1,410.62	0.00	0.00	7,345.59	0.00	0.00	0.00	0.00	8,756.21
CUSTER	8,513.25	1,211.44	44.40	0.00	0.00	10,852.01	0.00	88.28	0.00	0.00	20,709.38
ELMORE	9,237.00	706.62	0.00	0.00	6,681.61	7,594.30	9,604.04	0.00	0.00	0.00	33,823.57
FREMONT	92,767.43	7,247.11	1,723.62	375.36	19,715.90	75,276.41	37,079.71	50.00	0.00	20,000.00	254,235.54
GEM	0.00	0.00	0.00	0.00	0.00	3,067.96	0.00	0.00	0.00	0.00	3,067.96
IDAHO	0.00	339.47	0.00	288.75	0.00	5,026.95	16,838.43	0.00	0.00	0.00	22,493.60
KOOTENAI	28,389.08	2,442.24	0.00	100.97	2,735.61	20,013.50	0.00	10.00	960.20	0.00	54,651.60
LATAH	0.00	0.00	0.00	0.00	0.00	9,626.15	1,649.00	0.00	0.00	0.00	11,275.15
LEMHI	0.00	0.00	0.00	0.00	1,605.16	1,424.30	0.00	0.00	0.00	0.00	3,029.46
MADISON	5,479.00	630.93	0.00	0.00	18,834.85	2,722.53	4,000.00	0.00	500.00	0.00	32,167.31
NEZ PERCE	0.00	0.00	0.00	0.00	2,496.50	2,590.72	714.00	0.00	0.00	0.00	5,801.22
OWYHEE	0.00	0.00	0.00	9,200.00	0.00	0.00	0.00	0.00	0.00	0.00	9,200.00
SHOSHONE	0.00	0.00	0.00	0.00	8,114.13	11,804.23	0.00	0.00	0.00	0.00	19,918.36
TWIN FALLS	3,882.50	0.00	345.00	4,850.41	1,401.57	12,474.70	3,179.21	0.00	0.00	0.00	26,133.39
VALLEY	36,203.75	6,554.34	441.26	1,498.54	38,027.49	60,008.35	0.00	404.00	515.98	0.00	143,653.71
TOTAL ALL	257,954.10	28,512.78	6,664.22	20,244.63	153,443.80	331,015.47	100,363.30	1,375.28	2,676.18	20,000.00	922,249.76

**OTHER FUNDS (COUNTY REVENUE, GRANTS, DONATION, ETC)
EXPENDITURES BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

	PERSONNEL	BENEFITS	TRAVEL	EQUIPMENT	EQUIPMENT PARTS & MTCE	SUPPLIES & OPERATING	CONTRACTUAL	OTHER	CONSTRUCTION	LAW ENFORCEMENT	TOTAL
ADAMS	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
BEAR LAKE	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
BOUNDARY	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
GEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	8,472.80	11,809.14	17,087.72	3,194.51	(548.41)	0.00	0.00	40,015.76
LATAH	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	3,303.11	0.00	0.00	0.00	0.00	3,303.11
TWIN FALLS	0.00	0.00	0.00	0.00	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	2,905.05	0.00	2,865.00	8,316.00	0.00	14,086.05
TOTAL ALL	0.00	0.00	0.00	8,472.80	11,809.14	23,295.88	3,194.51	2,316.59	8,316.00	0.00	57,404.92

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

	PERSONNEL	BENEFITS	TRAVEL	EQUIPMENT	EQUIPMENT PARTS & MTCE	SUPPLIES & OPERATING	CONTRACTUAL	OTHER	CONSTRUCTION	LAW ENFORCEMENT	TOTAL
ADAMS	0.00	0.00	0.00	0.00	0.00	9,215.00	12,500.00	0.00	0.00	0.00	21,715.00
BANNOCK	1,383.75	216.46	0.00	0.00	3,425.90	3,706.57	4,283.47	0.00	0.00	0.00	13,016.15
BEAR LAKE	21,306.75	4,110.02	1,528.19	1,737.76	14,373.20	22,250.91	0.00	0.00	700.00	0.00	66,006.83
BENEWAH	0.00	0.00	0.00	0.00	3,794.69	10,391.99	0.00	0.00	0.00	0.00	14,186.68
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	34.44	5.00	0.00	0.00	39.44
BOISE	13,175.00	913.62	585.66	0.00	4,773.28	12,222.83	0.00	0.00	0.00	0.00	31,670.39
BONNER	12,980.25	2,295.32	0.00	2,158.02	11,598.79	19,534.77	2,500.00	0.00	0.00	0.00	51,067.15
BONNEVILLE	6,093.00	1,710.46	107.06	34.82	8,780.42	11,606.85	895.00	810.50	0.00	0.00	30,038.11
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
CAMAS	12,582.09	0.00	0.00	0.00	158.19	8,064.48	0.00	7.50	0.00	0.00	20,812.26
CASSIA	5,961.25	134.75	478.41	0.00	6,926.51	4,194.37	2,658.00	0.00	0.00	0.00	20,353.29
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	1,428.00	0.00	0.00	0.00	1,428.00
CLEARWATER	0.00	0.00	1,410.62	0.00	0.00	7,345.59	0.00	0.00	0.00	0.00	8,756.21
CUSTER	8,513.25	1,211.44	44.40	0.00	0.00	10,852.01	0.00	88.28	0.00	0.00	20,709.38
ELMORE	9,237.00	706.62	0.00	0.00	6,681.61	7,594.30	9,604.04	0.00	0.00	0.00	33,823.57
FREMONT	92,767.43	7,247.11	1,723.62	375.36	19,715.90	75,276.41	37,079.71	50.00	0.00	20,000.00	254,235.54
GEM	0.00	0.00	0.00	0.00	0.00	3,067.96	0.00	0.00	0.00	0.00	3,067.96
IDAHO	0.00	339.47	0.00	288.75	0.00	5,026.95	16,838.43	0.00	0.00	0.00	22,493.60
KOOTENAI	28,389.08	2,442.24	0.00	8,573.77	14,544.75	37,101.22	3,194.51	(538.41)	960.20	0.00	94,667.36
LATAH	0.00	0.00	0.00	0.00	0.00	9,626.15	1,649.00	0.00	0.00	0.00	11,275.15
LEMHI	0.00	0.00	0.00	0.00	1,605.16	1,424.30	0.00	0.00	0.00	0.00	3,029.46
MADISON	5,479.00	630.93	0.00	0.00	18,834.85	2,722.53	4,000.00	0.00	500.00	0.00	32,167.31
NEZ PERCE	0.00	0.00	0.00	0.00	2,496.50	2,590.72	714.00	0.00	0.00	0.00	5,801.22
OWYHEE	0.00	0.00	0.00	9,200.00	0.00	0.00	0.00	0.00	0.00	0.00	9,200.00
SHOSHONE	0.00	0.00	0.00	0.00	8,114.13	15,107.34	0.00	0.00	0.00	0.00	23,221.47
TWIN FALLS	3,882.50	0.00	345.00	4,850.41	1,401.57	12,474.70	3,179.21	0.00	0.00	0.00	26,133.39
VALLEY	36,203.75	6,554.34	441.26	1,498.54	38,027.49	62,913.40	0.00	3,269.00	8,831.98	0.00	157,739.76
TOTAL ALL	257,954.10	28,512.78	6,664.22	28,717.43	165,252.94	354,311.35	103,557.81	3,691.87	10,992.18	20,000.00	979,654.68

**COUNTY SNOWMOBILE PROGRAM RECONCILIATION
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

COUNTY	BEGINNING BALANCE 10/1/11	REVENUE			EXPENDITURES			ENDING BALANCE 9/30/12
		SNOWMOBILE ACCOUNT	OTHER FUNDS	TOTAL	SNOWMOBILE ACCOUNT	OTHER FUNDS	TOTAL	
ADAMS	39,261.46	5,100.00	0.00	5,100.00	21,715.00	0.00	21,715.00	22,646.46
BANNOCK	73,413.96	21,251.70	0.00	21,251.70	13,016.15	0.00	13,016.15	81,649.51
BEAR LAKE	190,582.51	70,130.10	910.00	71,040.10	66,006.83	0.00	66,006.83	195,615.78
BENEWAH	34,819.17	6,354.60	0.00	6,354.60	14,186.68	0.00	14,186.68	26,987.09
BLAINE	36,027.25	14,310.60	0.00	14,310.60	39.44	0.00	39.44	50,298.41
BOISE	39,496.75	25,185.09	2,108.00	27,293.09	31,670.39	0.00	31,670.39	35,119.45
BONNER	143,804.13	57,499.10	4,777.00	62,276.10	51,067.15	0.00	51,067.15	155,013.08
BONNEVILLE	115,509.69	68,359.56	725.50	69,085.06	30,038.11	0.00	30,038.11	154,556.64
BOUNDARY	16,845.15	4,488.00	0.00	4,488.00	3,000.00	0.00	3,000.00	18,333.15
CAMAS	33,271.12	21,458.25	0.00	21,458.25	20,812.26	0.00	20,812.26	33,917.11
CASSIA	63,779.14	4,750.00	6,000.00	10,750.00	20,353.29	0.00	20,353.29	54,175.85
CLARK	0.00	1,428.00	0.00	1,428.00	1,428.00	0.00	1,428.00	0.00
CLEARWATER	7,782.93	7,548.00	1,410.62	8,958.62	8,756.21	0.00	8,756.21	7,985.34
CUSTER	47,138.30	14,009.70	3,726.75	17,736.45	20,709.38	0.00	20,709.38	44,165.37
ELMORE	33,513.43	26,434.15	500.00	26,934.15	33,823.57	0.00	33,823.57	26,624.01
FREMONT	285,138.00	220,156.80	4,055.85	224,212.65	254,235.54	0.00	254,235.54	255,115.11
GEM	12,208.32	1,377.00	0.00	1,377.00	3,067.96	0.00	3,067.96	10,517.36
IDAHO	47,884.60	16,634.93	3,000.00	19,634.93	22,493.60	0.00	22,493.60	45,025.93
KOOTENAI	131,643.48	54,651.60	43,224.43	97,876.03	54,651.60	40,015.76	94,667.36	134,852.15
LATAH	50,648.94	11,707.05	0.00	11,707.05	11,275.15	0.00	11,275.15	51,080.84
LEMHI	25,481.91	3,493.50	0.00	3,493.50	3,029.46	0.00	3,029.46	25,945.95
MADISON	68,703.32	33,841.05	862.00	34,703.05	32,167.31	0.00	32,167.31	71,239.06
NEZ PERCE	50,200.18	11,288.10	0.00	11,288.10	5,801.22	0.00	5,801.22	55,687.06
OWYHEE	26,189.77	3,473.10	0.00	3,473.10	9,200.00	0.00	9,200.00	20,462.87
SHOSHONE	20,612.75	21,024.75	9,258.75	30,283.50	19,918.36	3,303.11	23,221.47	27,674.78
TWIN FALLS	78,124.99	25,619.85	0.00	25,619.85	26,133.39	0.00	26,133.39	77,611.45
VALLEY	183,735.93	134,127.88	48,021.00	182,148.88	143,653.71	14,086.05	157,739.76	208,145.05
TOTAL ALL	1,855,817.18	885,702.46	128,579.90	1,014,282.36	922,249.76	57,404.92	979,654.68	1,890,444.86

**OTHER FUNDS (COUNTY REVENUE, GRANTS, DONATION, ETC)
SOURCE BY COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012**

County	Amount	Source
BEAR LAKE	\$ 910.00	Refund for Overpayment
BOISE	\$ 2,108.00	Donation Boise Snowmobile Club \$200, County Registration \$1,908
BONNER	\$ 4,777.00	Boundary County \$3,000 & ICRMP Reimbursement \$1,777
BONNEVILLE	\$ 725.50	County License Fees
CASSIA	\$ 6,000.00	USFS FY11 \$3,000 & FY12 \$3,000
CLEARWATER	\$ 1,410.62	IDPR Reimbursement for Attending the Tucker Snow Cat Seminar
CUSTER	\$ 3,726.75	Donation \$1,650, USFS Reimbursement \$1,977.93, Interest \$22.11 & Misc \$76.71
ELMORE	\$ 500.00	Donation from Snowmobile Club
FREMONT	\$ 4,055.85	Interest \$500, IDPR Training Reimb \$1,345.56, & Elec Co-op \$2,174.59 & Voided Warrant \$35.70
IDAHO	\$ 3,000.00	Nez Perce National Forest Agreement #09-CS-11011724-001
KOOTENAI	\$ 43,224.43	Groomer Fees \$26,654.29, Reimbursements \$445.48, Grant Match \$424.81 & Trust \$15,699.85
MADISON	\$ 862.00	Donations
SHOSHONE	\$ 9,258.75	County Stickers
VALLEY	\$ 48,021.00	IDPR Grants: Groomer Shed \$8,316 and Snowmobile Maps \$1,615. Adams County \$12,500, McCall Snowmobilers \$25,000 & Idaho Land Fund \$590.
	<u>\$ 128,579.90</u>	

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 71
RECREATIONAL ACTIVITIES

67-7102.REQUIREMENT THAT SNOWMOBILE BE NUMBERED. Except as otherwise provided, no snowmobile shall be operated within the jurisdiction of the state of Idaho unless numbered as provided in this chapter.

67-7103.APPLICATION FOR NUMBER -- ATTACHMENT OF NUMBER -- CERTIFICATE -- APPLICATION FOR TRANSFER OF CERTIFICATE -- TRANSFER OF CERTIFICATE FEE -- TEMPORARY NUMBER -- FEES. (1) On or before November 1 of each year the owner of each snowmobile requiring numbering by the state of Idaho shall file an application for number with the department on forms approved by it. The application shall be signed by the owner and shall, except as provided in subsection (7) of this section, be accompanied by a fee of thirty-one dollars (\$31.00). Upon receipt of the application the department shall issue to the applicant a certificate of number stating the number assigned to the snowmobile and the name and address of the owner. The owner shall attach to the snowmobile the identification number in a manner as may be prescribed by rules of the department. The number shall be located on the right and left side of the cowling of the snowmobile and shall be completely visible and shall be maintained in legible condition. The certificate of number shall be pocket size and shall be available at all times for inspection on the snowmobile for which issued, wherever the snowmobile is in operation.

(2) The department may issue any certificate of number directly or may authorize any persons to act as vendor for the issuance. In the event a person accepts the authorization, he may be assigned a block of numbers and certificates which upon issue, in conformity with this chapter and with any rules of the department, shall be valid as if issued directly by the department.

(3) All records of the department made or kept pursuant to this section shall be public records.

(4) Each snowmobile must be registered before it leaves the premises at the time of sale from any retail snowmobile dealer.

(5) The purchaser of a snowmobile shall, within fifteen (15) days immediately after acquisition, make application to the department for transfer to him of the certificate of number issued to the snowmobile, giving his name, address and the number of the snowmobile and shall at the same time pay to the department a fee of three dollars (\$3.00). Upon receipt of the application and fee, the department shall transfer the certificate of number issued for the snowmobile to the new owner or owners. Unless the application is made and fee paid within fifteen (15) days, the snowmobile shall be considered to be without a certificate of number and it shall be unlawful for any person to operate that snowmobile until the certificate is issued.

(6) No number other than the number issued to a snowmobile pursuant to this chapter shall be painted, attached, or otherwise displayed on the snowmobile, except a temporary number may be attached to identify a snowmobile for the purpose of racing or other sporting events.

(7) Resident and nonresident owners of snowmobiles used for rental purposes shall purchase certificates of number for sixty-one dollars (\$61.00) and the certificates of number shall be displayed on the machine at all times.

67-7104.NONRESIDENT SNOWMOBILE USER CERTIFICATE REQUIRED. The owner of a nonresident, noncommercial snowmobile shall not be required to comply with the registration requirements of the state of Idaho, but shall be required to obtain a nonresident snowmobile user certificate. A fee of thirty-one dollars (\$31.00) shall be imposed for the issuance of a nonresident snowmobile user certificate. The certificate of number shall be displayed in the same manner as provided in section [67-7103](#), Idaho Code. Such certificates shall be valid beginning November 1 through October 31 of the following year. Issuance and administration of nonresident snowmobile user certificates shall be conducted in the same manner as provided in section [67-7103](#), Idaho Code, for numbering of snowmobiles.

(1) For purposes of this section, "nonresident" shall be as defined in section [36-202](#), Idaho Code.

(2) In the absence of a bona fide program in the area or upon the request of the bona fide county snowmobile advisory committee of the nearest affected county in Idaho, the requirements for the nonresident certificate may be waived by the parks and recreation board on specific trails where the snowmobile trail grooming is solely supported by a state other than Idaho.

67-7106.DISTRIBUTION OF MONEYS COLLECTED -- COUNTY SNOWMOBILE FUND -- STATE SNOWMOBILE FUND -- STATE SNOWMOBILE SEARCH AND RESCUE FUND. (1) Each vendor shall not later than the fifteenth day of each month remit all moneys collected under the provisions of sections [67-7103](#) and [67-7104](#), Idaho Code, to the state treasurer for credit to the state snowmobile fund, established in the dedicated fund, to be administered by the director, except that one dollar (\$1.00) from each snowmobile certificate of number fee, one dollar (\$1.00) from each rental certificate of number fee, and

Appendix A

one dollar (\$1.00) from each nonresident snowmobile user certificate issued by the vendor shall be credited by the state treasurer to the state snowmobile search and rescue fund created in section [67-2913A](#), Idaho Code.

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

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

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

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

67-7107.COUNTY ADVISORY COMMITTEE. The county commissioners of any county may appoint snowmobile advisory committees to serve without salaries and wages in an advisory capacity relating to the establishment and maintenance of parking and unloading areas on public and private property, and the expenditure of moneys deposited in the county snowmobile fund; and to serve at the pleasure of the county commissioners. The persons selected shall be active snowmobilers representing snowmobile clubs, organizations, or merchants engaged in the sale or rental of snowmobiles, or be a member of the general public actively engaged in the sport of snowmobiling.

The board of county commissioners is hereby authorized, upon advisement of the special advisory committee, to use and expend the special fund created in section [67-7106](#), Idaho Code, outside the county.

The Idaho Code is made available on the Internet by the Idaho Legislature as a public service. This Internet version of the Idaho Code may not be used for commercial purposes, nor may this database be published or repackaged for commercial sale without express written permission.

The Idaho Code is the property of the state of Idaho, and is copyrighted by Idaho law, I.C. § 9-350. According to Idaho law, any person who reproduces or distributes the Idaho Code for commercial purposes in violation of the provisions of this statute shall be deemed to be an infringer of the state of Idaho's copyright.