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LEGISLATURE OF THE STATE OF IDAHO
Sixty-fifth Legislature Second Regular Session - 2020

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1 AN ACT
2 RELATING TO STATE BUDGETS; AMENDING SECTION 67-1917, IDAHO CODE, TO REVISE
3 REQUIREMENTS FOR REPORTS BY STATE AGENCIES RECEIVING FEDERAL FUNDS.

4 Be It Enacted by the Legislature of the State of Idaho:

5 SECTION 1. That Section 67-1917, Idaho Code, be, and the same is hereby
6 amended to read as follows:

7 67-1917. REPORTS BY PARTICIPATING STATE AGENCIES. Any state agency
8 that receives federal funds, anticipates receipt of federal funds or admin-
9 isters a program supported by federal funds shall provide reports on the use
10 of federal funds as part of each agency's annual budget request to the divi-
11 sion of financial management. The postsecondary educational institutions
12 shall be provided an exception to these requirements and shall submit an
13 audited schedule of expenditures of federal awards for the preceding fiscal
14 year to the office of the state board of education who shall consolidate such
15 information and submit a report to the division of financial management. The
16 reports required of all other agencies shall:

- 17 (1) Delineate the federal funds received for the preceding fiscal year;
- 18 (2) Delineate the federal funds to be utilized by the state agency for
19 the current and upcoming fiscal year. The report shall include federal funds
20 appropriated by the legislature, federal funds continuously appropriated
21 and any programs supported by federal funds, the loss of which may impact the
22 continuity or delivery of services;
- 23 (3) Identify the date, if known, on which the federal funds shall termi-
24 nate;
- 25 (4) Identify any obligations, agreements, joint exercise of powers
26 agreements, maintenance of effort agreements, or memoranda of understand-
27 ing that may be impacted by federal or state decisions regarding federal
28 receipts, including the amount of any state matching funds required;
- 29 (5) Delineate the state agency's proposed strategy of how to terminate
30 a program that uses federal funds once the federal funds are no longer being
31 received for the program; and

32 (46) Calculate the percentage that constitutes federal funds to the to-
33 tal appropriation for the state agency for the fiscal year.
34 As used in this section, "federal funds" means any financial assistance made
35 by the United States government, or any agency thereof, whether a contract,
36 grant subsidy, augmentation, reimbursement or in any other form.