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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. (1) Any state
8 agency that receives federal funds, anticipates receipt of federal funds or
9 administers a program supported by federal funds shall provide reports on
10 the use of federal funds as part of each agency's annual budget request to the
11 division of financial management. The postsecondary educational institu-
12 tions shall be provided an exception to these requirements and shall submit
13 an audited schedule of expenditures of federal awards for the preceding fis-
14 cal year to the office of the state board of education who shall consolidate
15 such information and submit a report to the division of financial manage-
16 ment. The reports required of all other agencies shall:

17 (1a) Delineate the federal funds received for the preceding fiscal
18 year;

19 (2b) Delineate the federal funds to be utilized by the state agency for
20 the current and upcoming fiscal year. The report shall include federal funds
21 appropriated by the legislature, federal funds continuously appropriated
22 and any programs supported by federal funds, the loss of which may impact the
23 continuity or delivery of services;

24 (3c) Identify the date, if known, on which federal funds are set to ex-
25 pire;

26 (d) Identify any obligations, agreements, joint exercise of powers
27 agreements, maintenance of effort agreements, or memoranda of understand-
28 ing that may be impacted by federal or state decisions regarding federal
29 receipts, including any state matching requirements; and

30 (4e) Calculate the percentage that constitutes federal funds to the to-
31 tal appropriation for the state agency for the fiscal year.

32 (2) If an agency receives notice of a reduction in federal funding from
33 a specific federal grant of fifty percent (50%) or more from the previous
34 year's funding, it shall develop a plan to either reduce or eliminate the
35 services provided through the grant or to continue the services without a
36 shift to state resources. The plan shall be included in the report required
37 under subsection (1) of this section.

38 (3) As used in this section, "federal funds" means any financial assis-
39 tance made by the United States government, or any agency thereof, whether a
40 contract, grant subsidy, augmentation, reimbursement or in any other form.