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**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 Idaho Code Section 67-7013(7) 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 Idaho Code Section 67-7013 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).

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 Idaho Code Section 67-7013. (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).