

Cash Management Improvement Act Agreement
between
The State of Idaho
and
The Secretary of the Treasury,
United States Department of the Treasury

The Secretary of the Treasury, United States Department of the Treasury (hereafter 'Secretary'), and State of Idaho (hereafter 'State'), in order to implement Section 5 of the Cash Management Improvement Act of 1990, as amended (hereafter 'Act'), agree as follows:

1.0 AGENTS OF THE AGREEMENT

1.1 The Authorized Official(s) for the State of Idaho shall be the Governor designee, the Deputy Administrator/State Financial Officer of the Division of Financial Management, Executive Office of the Governor, in all matters concerning this Agreement.

1.2 The Assistant Commissioner, Revenue Collections Management, Bureau of the Fiscal Service (Fiscal Service), U.S. Department of the Treasury, shall act as the Secretary's representative in all matters concerning this Agreement.

2.0 AUTHORITY

2.1 The authority for this Agreement is the Cash Management Improvement Act of 1990 (Public Law 101-453), as amended by the Cash Management Improvement Act of 1992 (Public Law 102-589), codified at 31 U.S.C. 6501 and 31 U.S.C. 6503.

2.2 The regulations codified at 31 CFR Part 205 shall apply to all matters pertaining to this Agreement, and are incorporated herein by reference. In the event of any inconsistency between this Agreement and 31 CFR Part 205, the regulations shall govern.

3.0 DURATION, AMENDING, TERMINATING, AND MISCELLANEOUS PROVISIONS

3.1 This Agreement shall take effect on 07/01/2022 and shall remain in effect until 06/30/2023.

3.2 This Agreement may be amended at any time by written, mutual consent of the State and the Fiscal Service. This Agreement shall be amended annually to incorporate new programs that qualify as major Federal assistance programs and remove programs that no longer qualify as major Federal assistance programs. A State must notify the Fiscal Service in writing within 30 days of the time the State becomes aware of a change that involves additions or deletions of programs subject to Subpart A, changes in funding techniques, and/or changes in clearance patterns. The notification must include a proposed amendment for review by the Fiscal Service.

3.3 Notwithstanding section 3.2, in the event of Federal or State non-compliance with Subpart B of 31 CFR, Part 205, the Fiscal Service may amend this Agreement at any time to incorporate additional programs and the entities that administer those programs.

3.4 This Agreement may be terminated by either party with 30 days written notice. If this Agreement is terminated, the Fiscal Service will prescribe the funding techniques, clearance patterns, and methods for calculating interest liabilities to be used by the State.

4.0 PROGRAMS COVERED

4.1 The State's threshold and its major Federal assistance programs shall be determined based on the Single Audit Report for fiscal year ending 06/30/2021.

All major Federal assistance programs shall be covered by this Agreement, unless otherwise specified in section 4.4 of this Agreement.

4.2 The State's threshold for major Federal assistance programs is \$14,707,902.

The following programs meet or exceed the threshold and are not excluded in Section 4.4:

| CFDA | Program Name |
|---------|--|
| 10.551 | Supplemental Nutrition Assistance Program |
| 10.553 | School Breakfast Program |
| 10.555 | National School Lunch Program |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 10.559 | Summer Food Service Program for Children |
| 12.400 | Military Construction, National Guard |
| 12.401 | National Guard Military Operations and Maintenance (O&M) Projects |
| 15.611 | Wildlife Restoration |
| 17.225F | Unemployment Insurance -- Federal Benefit Account and Administrative Costs |
| 17.225S | Unemployment Insurance -- State Benefit Account |
| 20.205 | Highway Planning and Construction |
| 20.509 | Public Transportation for Nonurbanized Areas |
| 64.015 | Veterans State Nursing Home Care |
| 84.010 | Title I Grants to Local Educational Agencies |
| 84.027 | Special Education -- Grants to States |
| 84.126 | Rehabilitation Services -- Vocational Rehabilitation Grants to States |
| 84.425 | Education Stabilization Fund |
| 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) |
| 93.558 | Temporary Assistance for Needy Families |
| 93.568 | Low-Income Home Energy Assistance |
| 93.575 | Child Care and Development Block Grant |
| 93.658 | Foster Care -- Title IV-E |
| 93.767 | Children's Health Insurance Program |
| 93.778 | Medical Assistance Program |
| 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) |

4.3 The following programs fall below the State's threshold but have been required to be covered by Fiscal Service in accordance with the non-compliance provisions of Subpart B of 31 CFR Part 205:

There are currently no programs listed for Section 4.3.

4.4 The following programs exceed the State's threshold but have been excluded from coverage for the reason indicated:

| CFDA | Program Name | Exclusion Reason |
|--------|-------------------------------------|----------------------------------|
| 21.019 | Coronavirus Relief Fund | Federal Statute - Full Exemption |
| 21.023 | Emergency Rental Assistance Program | Federal Statute - Full Exemption |
| 84.063 | Federal Pell Grant Program | Non-State |
| 93.268 | Immunization Cooperative Agreements | Non-Cash |

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| 97.050 | Presidential Declared Disaster Assistance to Individuals and Households - Other Needs | Discontinued |
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5.0 ENTITIES COVERED

5.1 State agencies and instrumentalities that meet the definition of a State per 31 CFR Part 205, shall be subject to the terms of this Agreement. The following is a list of such entities that administer funds under the programs listed in Section 4.0 of this Agreement:

Commission for the Blind and Visually Impaired
 Department of Fish and Game
 Department of Health and Welfare
 Department of Labor
 Division of Military
 Division of Veterans Services
 Idaho Division of Vocational Rehabilitation
 Idaho Transportation Department
 Superintendent of Public Instruction

5.2 Entities that meet the definition of a Fiscal Agent per 31 CFR Part 205 shall be subject to the terms of this Agreement. The following is a list of Fiscal Agents that administer funds under the programs listed in the Section 4.0 of this Agreement:

| Fiscal Agent | CFDA | Program Name |
|--------------|--------|---|
| FIS | 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| FIS | 93.558 | Temporary Assistance for Needy Families |

6.0 FUNDING TECHNIQUES

6.1 General Terms

6.1.1 The State shall request Federal funds in accordance with the appropriate cut-off times shown in Exhibit I to ensure funds will be received and credited to a State account by the times specified in the funding techniques. Exhibit I is incorporated by reference herein.

6.1.2 The State shall schedule the receipt of Federal funds such that the funds are received and credited to a State account in accordance with the clearance patterns specified in Exhibit II - List of State Clearance Patterns. Exhibit II is incorporated by reference herein.

6.1.3 In instances where the receipt of funds is scheduled for a Saturday, the State shall request funds for deposit on Friday. In instances where the receipt of funds is scheduled for a Sunday, the State shall request funds for deposit on Monday. In instances where the receipt of Federal funds is scheduled for deposit on a day when the State is not open for business, the State shall request funds for deposit the day following the scheduled day; in instances where the receipt of Federal funds is scheduled for deposit on a day when the Federal Government is not open for business, the State shall request funds for deposit the day prior to the scheduled day.

6.1.4 Estimates and Reconciliation of Estimates:

Where estimated expenditures are used to determine the amount of the drawdown, the State will indicate in the terms of the State unique funding technique how the estimated amount is determined and when and how the State will reconcile the difference between the estimate and the State's actual expenditures.

6.1.5 Supplemental Funding:

Unless otherwise defined by program rules, Supplemental Funding is the award of additional funds to provide for an increase in costs due to unforeseen circumstances.

The State will comply with all Federal program agency policies and procedures for requesting supplemental grant funding.

The State will comply with the following guidelines when requesting supplemental funding for the Medical Assistance Program and associated administrative payments (CFDA 93.778):

The State must submit a revised Medicaid Program Budget Report (CMS-37) to request supplemental funding. The CMS guidelines and instructions for completing the CMS-37 are provided in Section 2600F of the State Medicaid Manual (SMM). The CMS/CO must receive the revised Form CMS-37 through the Medicaid Budget Expenditure System/Children's Budget Expenditure System (MBES/CBES) no later than 10 calendar days before the end of the quarter for which the supplemental grant award is being requested.

Additional guidance on this policy is available from the respective CMS Regional Office, U.S. Department of Health & Human Services.

The State will comply with the following guidelines when requesting supplemental funding for TANF (CFDA 93.558), CCDF (CFDA 93.575), CSE (93.563), and the FC/AA (CFDA 93.658 and CFDA 93.659) programs administered by the U.S. Department of Human Services, Administration for Children and Families (HHS/ACF):

a. Timing of the Request

A State should initiate its request for supplemental funding during a quarter as soon as it becomes aware of the fact that a shortfall does/will exist. For the TANF and CCDF grants, supplemental funding requests (estimates) may be submitted by a State, for consideration by ACF, up through and including the 15th day of the third month of the first, second or third quarter of any fiscal year. Since TANF and CCDF are block grant programs, all unawarded portions of the annual allotment will automatically be issued at the beginning of the fourth quarter. Therefore, supplemental funding requests will not be available during the fourth quarter for these programs. For the CSE and FC/AA programs, supplemental funding requests may be submitted by a state, for consideration by ACF, up through and including the 15th day of the third month of any quarter of a fiscal year.

b. Justification for the Request

The request for a supplemental funding for any of the above-mentioned programs should contain a justification clearly documenting the need for the additional funding authority during the current quarter. This documentation should be in the form of State accounting records or similar documents that will show the actual expenditures through the most recent month for which such data are available, as well as the State's most accurate projection of its anticipated expenditures during the remaining month(s) of the quarter. For either the TANF or the CCDF program, the State's justification should also include an explanation of the activities requiring the obligation and/or expenditure of amounts that exceed the normal quarterly grant award restrictions and why these activities could not have been delayed until the next quarter.

c. Form Submittal

Supplemental funding requests should be made by completing the appropriate ACF quarterly report of expenditures and estimates applicable to the particular program for which the grant award request is being made.

d. Approval Process

Upon receipt of the state's request for additional funding authority for a quarter, the ACF Regional Office will promptly review the supporting documentation. If the request is properly justified, so long as ACF has adequate funding availability, the State's request will be expedited and supplemental funding will be issued within 5 days of ACF receiving the request. The State will be notified by the Regional Office when the supplemental award has been transmitted to the Payment Management System (PMS) and when it may initiate drawdowns against the supplemental funding.

Additional guidance on this policy is provided in the U.S. Department of Health & Human Services, Administration for Children and Families, letter (May 19, 2004) to State Administrators from the Deputy Assistant Secretary for Administration.

6.2 Description of Funding Techniques

6.2.1 The following are terms under which standard funding techniques shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3.2 of this Agreement.

| Funding Technique Name | Description |
|--|---|
| Actual Clearance, ZBA - Same Day Payment | The State shall request funds the same day it pays out funds, in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. A Federal agency will deposit funds in a State account the same day as requested. The amount of the request shall be for the amount of funds that clear the State's account that day. This funding technique is interest neutral. |
| Average Clearance | The State shall request funds such that they are deposited by ACH on the dollar-weighted average day of clearance for the disbursement, in accordance with the clearance pattern specified in Exhibit II. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be for the exact amount of that disbursement. This funding technique is interest neutral. |
| Estimated Clearance | The State shall request funds such that they are deposited in a State account in accordance with the clearance pattern specified in Exhibit II - EC (Estimated Clearance). The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of each request will be a percentage of the disbursement, according to the State's clearance pattern specified in Exhibit II - EC. This funding technique is interest neutral. |

6.2.2 The following are terms under which funding techniques for administrative costs shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3.2 of this Agreement.

There are currently no funding techniques listed in Section 6.2.2.

6.2.3 The following are terms under which miscellaneous funding techniques shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3.2 of this Agreement.

There are currently no funding techniques listed in Section 6.2.3.

6.2.4 The following are terms under which State unique funding techniques shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3.2 of this Agreement.

| Funding Technique Name | Description |
|--------------------------------------|--|
| Actual Allocation (Health & Welfare) | The State shall request funds such that they are deposited monthly by ACH after the cost allocation is run. This is the first day the cost is specifically identified to a Federal grant from the prior month. The request for funds shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall equal the federally allowable indirect costs allocated for the prior month in accordance with the State Department of Health & Welfare's approved indirect cost agreement. This funding technique is interest neutral. |
| Actual Allocation (Labor Agreement) | The State shall request funds such that they are deposited bi-weekly by ACH on the average day of clearance for payroll. The request for funds shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall equal the indirect costs allocated for the bi-weekly period in accordance with the indirect cost agreement approved by the U.S. Department of Labor. This funding technique is interest neutral. |
| Actual Allocation (Statewide Plan) | The State shall request funds such that they are deposited by ACH monthly on the last average day of clearance for payroll during the month. The request for funds shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be 1/12 of the indirect cost allocation in accordance with the statewide cost allocation plan. This funding technique is interest neutral. |

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| Average Clearance with Payroll | The State shall request funds such that they are deposited by ACH on the dollar-weighted average day of clearance for the disbursement, in accordance with the clearance pattern specified in Exhibit II and Payroll Clearance Pattern Methodology specified in Section 7.1. The request for funds shall be made in accordance with appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be for the exact amount of that disbursement. This funding technique is interest neutral. |
| Biweekly Actual | The State will request funds biweekly based on the actual expenditures incurred during the biweekly period. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of each request shall equal the total actual expenditures posted during the biweekly period. The State will not apply a clearance pattern to this funding technique and agrees that no federal interest liability will result, providing those federal funds are available and deposited in accordance with the cutoff times specified in Exhibit I. This funding technique is interest neutral. |
| Composite Clearance - (Health & Welfare) | The State shall request funds once a week on the accumulated dollar-weighted average number of days required for funds to be paid out for a series of disbursements. The State shall request funds for receipt on the average number of days of clearance for each program identified in section 6.3.2. The request of funds shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be the sum of the payments in the series of disbursements made Thursday through Wednesday as identified on the Federal Draw Report (HWJR7500). This funding technique is interest neutral. |
| Drawdowns on Payroll Cycle | The State shall request funds such that they are deposited by ACH on the average day of clearance for payroll. The request for funds shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be estimated by annual administrative costs divided by the number of payrolls in a year. After each monthly financial report is available the next request shall be adjusted to reflect the difference between the estimated and actual administrative costs paid out for the prior month. This funding technique is interest neutral. |
| Monthly Actual - F&G | The State will request funds monthly based on the actual expenditures incurred during the month. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of each request shall equal the total actual expenditures posted during the State's monthly billing cycle. The State will not apply a clearance pattern to this funding technique and agrees that no federal interest liability will result, provided that federal funds are available and deposited in accordance with the cutoff times specified in Exhibit I. This funding technique is interest neutral. |
| Payroll Payment Schedule (Health & Welfare) | The State shall request funds such that they are deposited by ACH on the average day of clearance for employee payroll, in accordance with the Payroll Clearance Pattern Methodology specified in Section 7.1. The request for funds shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be for the exact amount of that disbursement. This funding technique is interest neutral. |
| Pre-Issuance - Grant Anticipation Revenue Vehicle (GARVEE) Debt Service Payments | The State will request funds two weeks in advance of the bond payment. This early drawdown has been approved by the Federal Highway Administration (FHWA). The request of funds shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be for the debt service payments of GARVEE bonds issued by the Idaho Housing and Finance Association. This funding technique is interest neutral. |
| Weekly Actual | The State will request funds weekly based on the actual expenditures incurred during the weekly period. The request shall be made in accordance with the appropriate Federal agency cut-off specified in Exhibit I. The amount of each request shall equal the total actual expenditures posted during the weekly period. The State will not apply a clearance pattern to this funding technique and agrees that no federal interest liability will result, providing those federal funds are available and deposited in accordance with the cutoff times specified in Exhibit I. This funding technique is interest neutral. This funding technique is interest neutral. |
| Weekly Billing - ITD | The State shall request funds once a week at the same time funds are requested for composite clearance pattern. The request for funds shall be made in accordance with |

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| | the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be the amount of actual costs recorded since the last request for funds as the components become billable. This funding technique is interest neutral. |
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6.3 Application of Funding Techniques to Programs

6.3.1 The State shall apply the following funding techniques when requesting Federal funds for the component cash flows of the programs listed in sections 4.2 and 4.3 of this Agreement.

6.3.2 Programs

Below are programs listed in Section 4.2 and Section 4.3.

10.551 Supplemental Nutrition Assistance Program

Recipient: Department of Health and Welfare

% of Funds Agency Receives: 100

Component: Benefits

Technique: Actual Clearance, ZBA - Same Day Payment

Average Day of Clearance: 0 Days

10.553 School Breakfast Program

Recipient: Superintendent of Public Instruction

% of Funds Agency Receives: 100

Component: School Districts, Non-profit Organizations

Technique: Average Clearance

Average Day of Clearance: 3 Days

10.555 National School Lunch Program

Recipient: Superintendent of Public Instruction

% of Funds Agency Receives: 100

Component: School Districts, Non-profit Organizations

Technique: Average Clearance

Average Day of Clearance: 3 Days

10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

Recipient: Department of Health and Welfare

% of Funds Agency Receives: 67.63

Component: Benefits

Technique: Actual Clearance, ZBA - Same Day Payment

Average Day of Clearance: 0 Days

10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

Recipient: Department of Health and Welfare

% of Funds Agency Receives: 3.75

Component: Payroll

Technique: Payroll Payment Schedule (Health & Welfare)

Average Day of Clearance: 0 Days

10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

Recipient: Department of Health and Welfare

% of Funds Agency Receives: 26.3

Component: Direct Administrative Costs

Technique: Composite Clearance - (Health & Welfare)

Average Day of Clearance: 5 Days

10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

Recipient: Department of Health and Welfare
% of Funds Agency Receives: 2.32
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

10.559 Summer Food Service Program for Children
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: .39
Component: Payroll
Technique: Average Clearance
Average Day of Clearance: 0 Days

10.559 Summer Food Service Program for Children
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: .25
Component: Direct & indirect Costs
Technique: Average Clearance
Average Day of Clearance: 3 Days

10.559 Summer Food Service Program for Children
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 99.36
Component: School Districts, Non-profit organizations
Technique: Average Clearance
Average Day of Clearance: 3 Days

12.400 Military Construction, National Guard
Recipient: Division of Military
% of Funds Agency Receives: 100
Component: Construction, Design, and Development
Technique: Biweekly Actual
Average Day of Clearance: N/A

12.401 National Guard Military Operations and Maintenance (O&M)
Projects
Recipient: Division of Military
% of Funds Agency Receives: 11
Component: Payroll - previous grant year
Technique: Biweekly Actual
Average Day of Clearance: N/A

12.401 National Guard Military Operations and Maintenance (O&M)
Projects
Recipient: Division of Military
% of Funds Agency Receives: 64
Component: Operating Costs - previous grant year
Technique: Biweekly Actual
Average Day of Clearance: N/A

12.401 National Guard Military Operations and Maintenance (O&M)
Projects
Recipient: Division of Military
% of Funds Agency Receives: 15
Component: Payroll - current grant year
Technique: Biweekly Actual
Average Day of Clearance: N/A

12.401 National Guard Military Operations and Maintenance (O&M)
Projects
Recipient: Division of Military

% of Funds Agency Receives: 10
Component: Operating costs - current grant year
Technique: Biweekly Actual
Average Day of Clearance: N/A

15.611 Wildlife Restoration
Recipient: Department of Fish and Game
% of Funds Agency Receives: 50
Component: Payroll
Technique: Monthly Actual - F&G
Average Day of Clearance: N/A

15.611 Wildlife Restoration
Recipient: Department of Fish and Game
% of Funds Agency Receives: 50
Component: Vendor Payments
Technique: Monthly Actual - F&G
Average Day of Clearance: N/A

17.225F Unemployment Insurance -- Federal Benefit Account and
Administrative Costs
Recipient: Department of Labor
% of Funds Agency Receives: 83
Component: Federal Benefits
Technique: Actual Clearance, ZBA - Same Day Payment
Average Day of Clearance: 0 Days

17.225F Unemployment Insurance -- Federal Benefit Account and
Administrative Costs
Recipient: Department of Labor
% of Funds Agency Receives: 11
Component: Payroll
Technique: Average Clearance
Average Day of Clearance: N/A

17.225F Unemployment Insurance -- Federal Benefit Account and
Administrative Costs
Recipient: Department of Labor
% of Funds Agency Receives: 2
Component: Indirect Costs
Technique: Actual Allocation (Labor Agreement)
Average Day of Clearance: 0 Days

17.225F Unemployment Insurance -- Federal Benefit Account and
Administrative Costs
Recipient: Department of Labor
% of Funds Agency Receives: 4
Component: Non-Payroll Administrative Costs
Technique: Drawdowns on Payroll Cycle
Average Day of Clearance: 0 Days

17.225S Unemployment Insurance -- State Benefit Account
Recipient: Department of Labor
% of Funds Agency Receives: 100
Component: State Benefits
Technique: Actual Clearance, ZBA - Same Day Payment
Average Day of Clearance: 0 Days

20.205 Highway Planning and Construction
Recipient: Idaho Transportation Department
% of Funds Agency Receives: 78.43

Component: Construction, Consultant Costs
Technique: Average Clearance
Average Day of Clearance: 0 Days

20.205 Highway Planning and Construction
Recipient: Idaho Transportation Department
% of Funds Agency Receives: 1.57
Component: Adjustments, Internal Services
Technique: Weekly Billing - ITD
Average Day of Clearance: 0 Days

20.205 Highway Planning and Construction
Recipient: Idaho Transportation Department
% of Funds Agency Receives: 3.66
Component: Payroll Costs
Technique: Average Clearance with Payroll
Average Day of Clearance: 0 Days

20.205 Highway Planning and Construction
Recipient: Idaho Transportation Department
% of Funds Agency Receives: 16.34
Component: Debt Service
Technique: Pre-Issuance - Grant Anticipation Revenue Vehicle
(GARVEE) Debt Service Payments
Average Day of Clearance: 0 Days

20.509 Public Transportation for Nonurbanized Areas
Recipient: Idaho Transportation Department
% of Funds Agency Receives: 2.91
Component: Payroll Costs
Technique: Biweekly Actual
Average Day of Clearance: 0 Days

20.509 Public Transportation for Nonurbanized Areas
Recipient: Idaho Transportation Department
% of Funds Agency Receives: 1.88
Component: Operating Costs
Technique: Biweekly Actual
Average Day of Clearance: 0 Days

20.509 Public Transportation for Nonurbanized Areas
Recipient: Idaho Transportation Department
% of Funds Agency Receives: 95.21
Component: Sub-Grantee Costs
Technique: Biweekly Actual
Average Day of Clearance: 0 Days

64.015 Veterans State Nursing Home Care
Recipient: Division of Veterans Services
% of Funds Agency Receives: 100
Component: Benefits
Technique: Actual Allocation (Statewide Plan)
Average Day of Clearance: 0 Days

84.010 Title I Grants to Local Educational Agencies
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 1
Component: Payroll
Technique: Average Clearance
Average Day of Clearance: 0 Days

84.010 Title I Grants to Local Educational Agencies
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 1
Component: Direct & Indirect Costs
Technique: Average Clearance
Average Day of Clearance: 3 Days

84.010 Title I Grants to Local Educational Agencies
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 98
Component: School Districts
Technique: Average Clearance
Average Day of Clearance: 3 Days

84.027 Special Education -- Grants to States
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 1
Component: Payroll
Technique: Average Clearance
Average Day of Clearance: 0 Days

84.027 Special Education -- Grants to States
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 97
Component: School Districts
Technique: Average Clearance
Average Day of Clearance: 3 Days

84.027 Special Education -- Grants to States
Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 2
Component: Direct & Indirect Costs
Technique: Average Clearance
Average Day of Clearance: 3 Days

84.126 Rehabilitation Services -- Vocational Rehabilitation Grants to States
Recipient: Commission for the Blind and Visually Impaired
% of Funds Agency Receives: 9
Component: Payroll
Technique: Average Clearance
Average Day of Clearance: 0 Days

84.126 Rehabilitation Services -- Vocational Rehabilitation Grants to States
Recipient: Commission for the Blind and Visually Impaired
% of Funds Agency Receives: 7
Component: Vendor payments
Technique: Average Clearance
Average Day of Clearance: 7 Days

84.126 Rehabilitation Services -- Vocational Rehabilitation Grants to States
Recipient: Idaho Division of Vocational Rehabilitation
% of Funds Agency Receives: 28
Component: Vendor Payments, Benefits
Technique: Biweekly Actual
Average Day of Clearance: 0 Days

84.126 Rehabilitation Services -- Vocational Rehabilitation Grants to States

Recipient: Idaho Division of Vocational Rehabilitation
% of Funds Agency Receives: 28
Component: Payroll
Technique: Biweekly Actual
Average Day of Clearance: 0 Days

84.126 Rehabilitation Services -- Vocational Rehabilitation Grants to States

Recipient: Idaho Division of Vocational Rehabilitation
% of Funds Agency Receives: 28
Component: Indirect Costs
Technique: Biweekly Actual
Average Day of Clearance: N/A

84.425 Education Stabilization Fund

Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 97.84
Component: School Districts
Technique: Average Clearance
Average Day of Clearance: 3 Days

84.425 Education Stabilization Fund

Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: .11
Component: Payroll
Technique: Average Clearance
Average Day of Clearance: 0 Days

84.425 Education Stabilization Fund

Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: 1.38
Component: Direct & Indirect Costs
Technique: Average Clearance
Average Day of Clearance: 3 Days

84.425 Education Stabilization Fund

Recipient: Superintendent of Public Instruction
% of Funds Agency Receives: .67
Component: Non-Public Schools
Technique: Average Clearance
Average Day of Clearance: 3 Days

93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Recipient: Department of Health and Welfare
% of Funds Agency Receives: 7.29
Component: Payroll
Technique: Payroll Payment Schedule (Health & Welfare)
Average Day of Clearance: 0 Days

93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Recipient: Department of Health and Welfare
% of Funds Agency Receives: 91.23
Component: Direct Administrative Costs and Benefits
Technique: Composite Clearance - (Health & Welfare)
Average Day of Clearance: 5 Days

93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Recipient: Department of Health and Welfare

% of Funds Agency Receives: 1.48
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

93.558 Temporary Assistance for Needy Families
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 13.79
Component: Benefits (EBT)
Technique: Actual Clearance, ZBA - Same Day Payment
Average Day of Clearance: 0 Days

93.558 Temporary Assistance for Needy Families
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 5.7
Component: Payroll
Technique: Payroll Payment Schedule (Health & Welfare)
Average Day of Clearance: 0 Days

93.558 Temporary Assistance for Needy Families
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 40.92
Component: Direct Administrative Costs and Benefits
Technique: Composite Clearance - (Health & Welfare)
Average Day of Clearance: 5 Days

93.558 Temporary Assistance for Needy Families
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 39.59
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

93.568 Low-Income Home Energy Assistance
Recipient: Department of Health and Welfare
% of Funds Agency Receives: .34
Component: Payroll
Technique: Payroll Payment Schedule (Health & Welfare)
Average Day of Clearance: 0 Days

93.568 Low-Income Home Energy Assistance
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 99.44
Component: Direct Administrative Costs and Benefits
Technique: Composite Clearance - (Health & Welfare)
Average Day of Clearance: 5 Days

93.568 Low-Income Home Energy Assistance
Recipient: Department of Health and Welfare
% of Funds Agency Receives: .22
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

93.575 Child Care and Development Block Grant
Recipient: Department of Health and Welfare
% of Funds Agency Receives: .56
Component: Payroll
Technique: Payroll Payment Schedule (Health & Welfare)
Average Day of Clearance: 0 Days

93.575 Child Care and Development Block Grant
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 95.87
Component: Direct Administrative Costs and Benefits
Technique: Composite Clearance - (Health & Welfare)
Average Day of Clearance: 5 Days

93.575 Child Care and Development Block Grant
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 3.57
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

93.658 Foster Care -- Title IV-E
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 1.3
Component: Payroll
Technique: Payroll Payment Schedule (Health & Welfare)
Average Day of Clearance: 0 Days

93.658 Foster Care -- Title IV-E
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 58.49
Component: Direct Administrative Costs and Benefits
Technique: Composite Clearance - (Health & Welfare)
Average Day of Clearance: 5 Days

93.658 Foster Care -- Title IV-E
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 40.21
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

93.767 Children's Health Insurance Program
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 96.86
Component: Benefits
Technique: Estimated Clearance
Average Day of Clearance: N/A

93.767 Children's Health Insurance Program
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 1.66
Component: Direct Administrative Costs
Technique: Composite Clearance - (Health & Welfare)
Average Day of Clearance: 5 Days

93.767 Children's Health Insurance Program
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 1.48
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

93.778 Medical Assistance Program
Recipient: Department of Health and Welfare
% of Funds Agency Receives: .63
Component: Payroll
Technique: Payroll Payment Schedule (Health & Welfare)

Average Day of Clearance: 0 Days

93.778 Medical Assistance Program
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 96.21
Component: Benefits
Technique: Estimated Clearance
Average Day of Clearance: N/A

93.778 Medical Assistance Program
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 1.51
Component: Direct Administrative Costs
Technique: Composite Clearance - (Health & Welfare)
Average Day of Clearance: 5 Days

93.778 Medical Assistance Program
Recipient: Department of Health and Welfare
% of Funds Agency Receives: 1.65
Component: Indirect Costs
Technique: Actual Allocation (Health & Welfare)
Average Day of Clearance: 0 Days

97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Recipient: Division of Military
% of Funds Agency Receives: 5.6
Component: Payroll and Benefit Costs
Technique: Biweekly Actual
Average Day of Clearance: 0 Days

97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Recipient: Division of Military
% of Funds Agency Receives: 1.4
Component: Operating Costs
Technique: Biweekly Actual
Average Day of Clearance: 0 Days

97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Recipient: Division of Military
% of Funds Agency Receives: 93
Component: Trustee and Benefit Costs/Subrecipient Costs
Technique: Weekly Actual
Average Day of Clearance: 0 Days

6.3.3 Materiality Exemptions

Agencies exempt from coverage on the basis of materiality:

none

7.0 CLEARANCE PATTERNS

7.1 The State shall develop separate clearance patterns for each of the following:

Basis for Development/Sources of Data Program Specific

Program:

10.555 National School Lunch for Children
15.611 Wildlife Restoration and Basic Hunter Education
20.205 Highway Planning & Construction
84.010 Title I Grants to Local Educational Agencies
84.027 Special Education Grants to States
84.126 Rehabilitation Services Basic Grants to States

The information necessary to create clearance patterns for these programs was extracted from the State Controller's Office STARS accounting system. The Controller's Office developed a program from the warrant control, warrant detail and grant files that allows the Division of Financial Management (DFM) to initiated jobs when needed on an individual agency basis.

The data elements included in Clear-pat are agency code, transaction T.D., warrant number, amount, CFDA # (when available), warrant issue date, warrant status date, warrant redemption date, fund/detail, document number/suffix, grant/phase, revenue sub-object/detail, expenditure sub-object/detail, vendor number, vendor name.

DFM initiates the job to extract data by agency for a three-month time period and downloads the information into its pc database program. The program excludes all nonfederal funds, payroll transactions, and receipts. The program includes fields for agency name, warrant number, amount, CFDA #, warrant issue date, warrant redemption date, warrant status date, document number, and number of days for warrant clearance.

The Department of Labor does not identify transactions by CDFA number; therefore, their clearance patterns are developed excluding all non-payroll and Unemployment Insurance Benefits transactions for the agency.

Program:

10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
10.561 Administrative Matching Grants for SNAP
93.558 Temporary Assistance for Needy Families
93.563 Child Support Enforcement
93.568 Low Income Home Energy Assistance
93.575 Child Care and Development Block Grant
93.658 Foster Care - Title IV-E
93.767 State Children's Insurance Program
93.778 Medical Assistance Program

The State Department of Health and Welfare (H&W) uses an internal accounting system (FISCAL) to record accounting data to the federal grant files and the State Controller's Office (STARS) system to issue warrants.

The H&W accounting system records the expenditures by grant and allows for identification of warrant numbers for associated payments. There is a software program in the FISCAL system that H&W uses when they need to determine or verify clearance patterns.

Once H&W has the redeemed warrant report from the FISCAL system, a clearance pattern is created on a FISCAL spreadsheet that includes the warrant issue date, warrant redemption date, number of work days for warrant clearance and the amount. Clearance patterns are based on three months of data.

Except for the Medical Assistance Program and SCHIP, all of the dollar-weighted average days for the above CFDA programs have been used to arrive at a Composite dollar-weighted average that is used in the Composite Clearance - (Health & Welfare) clearance pattern. The average days were four(4).

Program: 17.225 Unemployment Insurance

The information necessary to create clearance patterns for these programs was extracted from the Department of Labor's Unemployment Insurance Benefit Payment System. The Data Processing Bureau developed a program to extract data from the VU1B.ESV.ESP960FI file.

The data elements extracted are check number, dollar amount, date of issue and date cleared bank. The program calculates the number of days from issuance to clearance. Clearance patterns are based on three months of data.

Payroll Clearance Pattern Methodology The average date of clearance for payroll is 1-calendar days. Funds shall be drawn on Thursday to be received and available on Friday, payday.

7.2 The following shall develop the State's clearance patterns:

The Division of Financial Management, Executive Office of the Governor; Department of Health and Welfare; Department of Labor.

7.3 The sources of data the State shall use when developing its clearance patterns are as follows:

State Controller's Office STARS accounting system; State Department of Health and Welfare's internal accounting system (FISCAL); State Department of Labor's Unemployment Insurance Benefit Payment System.

7.4 The State shall use the following methodology when developing its clearance patterns:

When developing each clearance pattern, the State shall track at least 99% of the funds disbursed, from issuance to clearance, for a period of at least three months.

7.5 The State shall identify for each check or warrant (hereafter, check) in the population: (1) the date the check was released for payment; (2) the date the check was debited from the State's account, and, (3) the amount of the check.

7.6 The State shall use the following method to calculate the dollar-weighted average day of clearance:

To determine the number of days each check was outstanding (clearance time), the issue date shall be subtracted from the date the check cleared the State's account.

To determine the percentage of the disbursement paid out each day following issuance, the amount of the checks that clear the State's account each day shall be summed and then divided by the amount of the total disbursement.

For each day following issuance, the clearance time of the checks paid out that day shall be multiplied by the percentage of the total disbursement those checks represent. This product is the clearance factor.

The dollar-weighted average day of clearance for the disbursement shall be determined by summing the clearance factor of each day following the disbursement.

7.7 The State shall adjust each clearance pattern to reflect the dollar-weighted proportion of funds paid out by EFT/Direct payroll, with the following exceptions:

no exceptions

The State shall also adjust each clearance pattern to reflect:

No adjustments are made to the clearance patterns

7.8 Each of the State's clearance patterns is calculated in Business days.

7.9 An authorized State official shall certify that each clearance pattern developed by the State accurately corresponds to the clearance activity of the programs to which it is applied. This certification shall be provided to the Fiscal Service prior to the effective date of the Agreement. The State shall recertify its clearance patterns at least every five years.

7.10 The State shall follow the procedures of 31 CFR 205 if it has actual or constructive knowledge, at any time, that a clearance pattern does not correspond to a program's clearance activity.

8.0 INTEREST CALCULATION METHODOLOGY

8.1 General Terms

8.1.1 The State and the Secretary agree that no interest liabilities will be incurred for transfers of funds made in accordance with the procedures specified in section 6 of this Agreement where the following funding techniques are applied:

- Actual Allocation (Health & Welfare)
- Actual Allocation (Labor Agreement)
- Actual Allocation (Statewide Plan)
- Actual Clearance, ZBA - Same Day Payment
- Average Clearance
- Average Clearance with Payroll
- Biweekly Actual
- Composite Clearance - (Health & Welfare)
- Drawdowns on Payroll Cycle
- Estimated Clearance
- Monthly Actual - F&G
- Payroll Payment Schedule (Health & Welfare)
- Pre-Issuance - Grant Anticipation Revenue Vehicle (GARVEE) Debt Service Payments
- Weekly Actual
- Weekly Billing - ITD

8.1.2 The State shall maintain information on disbursements and receipts of funds to verify the implementation of any funding technique and document interest liabilities.

For each disbursement, the State shall be able to identify:

- (1) amount of the issuance
- (2) date of issuance
- (3) date Federal funds are received and credited to a State account
- (4) amount of Federal funds received
- (5) date funds were requested

8.2 Federal Interest Liabilities

8.2.1 A Federal interest liability shall accrue from the day the State pays out its own funds for program purposes to the day Federal funds are credited to a State account. With regard to funds transferred out of the Federal Highway Trust Fund, if a State does not bill at least weekly for current project costs, the Federal interest liability shall not accrue prior to the day the State submits a request for funds.

8.2.2 The State shall use the following method to calculate Federal interest liabilities:

Actual Activity:

For all transactions where the State pays out its own funds for program purposes prior to receiving Federal funds, the State shall track each payment from the date it is paid out of a State account to the date Federal funds are subsequently credited to a State account to cover that outlay. The Federal interest liability on each payment shall be based on the difference in whole days between the two events. With Federal-State matching programs, interest shall be calculated on the Federal percentage of the disbursement.

8.3 The Unemployment Trust Fund

8.3.1 The State shall use the following method to calculate State interest liabilities on funds withdrawn from the several accounts in the Unemployment Trust Fund:

Federal and State Funds are Not Interest Neutral:

The State shall use the following methodology to calculate State interest liabilities on funds withdrawn from the several accounts in the UTF under the Unemployment Insurance program.

Based on statements provided by its financial institution, or other appropriate source, the State shall determine the actual interest earnings and the related banking costs attributable to funds withdrawn from its account in the UTF.

At the end of the State's fiscal year, the State shall calculate the percentage of its total unemployment compensation expenditures for (1) funds withdrawn from the State account in the UTF, or the State %, and (2) funds withdrawn from the Federal Employees

Compensation Account (FECA) and the Extended Unemployment Compensation Account (EUCA) and any other accounts of Federal funds in the UTF, or the Federal %.

The State shall calculate the actual interest earnings and the related banking costs attributable to funds withdrawn from the State account in the UTF by multiplying the State % by the amount of the actual interest earnings and the related banking costs of the account as a whole. The State's liability for interest on funds withdrawn from its account in the UTF shall consist of the actual interest earnings attributable to such funds less the related banking costs attributed to such funds.

The State shall determine the average daily cash balance of its unemployment compensation benefit payment account for its fiscal year. The State shall calculate the average daily cash balance of Federal funds by multiplying the Federal % by the average daily cash balance of the benefit payment account on the whole. The State's liability for interest on funds withdrawn from the FECA and EUCA (and any other benefit accounts of Federal funds in the UTF from which the State draws funds) shall be the average daily cash balance of Federal funds multiplied by the annualized rate equal to the average equivalent yields of 13-week Treasury bills auctioned during the State's fiscal year.

8.4 Refund Liabilities

8.4.1 The State shall be liable for interest on refunds from the date the refund is credited to a State account until the date the refund is debited from the State account for program purposes. The State shall apply a \$50,000 refund transaction threshold below which the State shall not incur or calculate interest liabilities on refunds. A transaction is defined as a single deposit.

8.4.2 For each refund, the State shall maintain information identifying:

- (1) date a refund is credited to a State account
- (2) date of the subsequent deposit of Federal funds against which the refund is offset
- (3) amount of the refund

8.4.3 The State shall use the following methodology to calculate interest liabilities on refunds:

Refunds Deposited to Interest Neutral Programs:

With programs to which applicable interest neutral funding techniques are applied, the State interest liability shall be based on the difference in whole days between the date the refund is deposited in a State account and the date the refund is offset against a subsequent deposit of Federal funds.

8.5 Exemptions

8.5.1 Where more than one State agency is a recipient of Federal funds under a program, a particular State agency's funding may be excluded from interest calculation procedures if the State agency receives an amount of funds less than 5 % of the State's threshold for major Federal assistance programs. Notwithstanding this potential exemption, however, in no case shall less than 90% of a program's total funding be subject to interest calculation procedures.

Proration of calculations: If less than total program funding is subject to interest calculation procedures, the resulting interest liability calculations shall be prorated to 100% of program funding.

8.6 State Interest Liabilities

8.6.1 The State shall be liable for interest on Federal funds from the date Federal funds are credited to a State account until the date those funds are paid out for program purposes.

8.6.2 The State shall use the following method to calculate State interest liabilities on Federal funds:

8.6.2.1 Measuring Time Funds Are Held

Deposit to Clearance:

To determine the total time Federal funds are held, the State shall measure the time between the date Federal funds are received and credit to a State's account and the date those funds are debited from the State's account.

8.6.2.2 Source of Data

Data is collected for actual dates of receipts compared to requested for dates.

8.6.2.3 Standards Applied

Statistical Sampling (Pre-Issuance):

To measure the time Federal funds are held in a State account prior to being disbursed, the State shall use statistical sampling. The sample shall be randomly selected, and shall be of sufficient size to ensure, at a minimum, a 95% confidence interval no wider than a 0.3 dollar-weighted days about the estimated mean.

For each check in the sample population, the State shall:

- 1 subtract the deposit date from the issuance date
- 2 multiply the difference of step 1 by the check amount
- 3 divide the product of step 2 by the total amount of funds drawn in the sample to determine the dollar-weighted pre-issuance time for that check

The State shall then sum the dollar-weighted pre-issuance time for each check to arrive at the total dollar-weighted average pre-issuance time to be used for calculating State interest liabilities.

8.6.2.4 Calculation Procedure

Average Daily Balance:

$I = ADB \times R$, where

I = State's total interest liability

ADB = Average Daily Balance of cash in a program's account, measured from deposit to clearance

R = Annualized rate equal to the average equivalent yields of 13-week Treasury bills auctioned during a State's fiscal year

9.0 REVERSE FLOW PROGRAMS

The State is not required to cover any reverse flow programs under the terms of this Agreement because the State does not participate in the program.

10.0 INTEREST CALCULATION COSTS

10.1 As set forth in 31 CFR 205.27, interest calculation costs are defined as those costs necessary for the actual calculation of interest, including the cost of developing and maintaining clearance patterns in support of the interest calculations. Interest calculation costs do not include expenses for normal disbursing services, such as processing of checks or maintaining records for accounting and reconciliation of cash balances, or expenses for upgrading or modernizing accounting systems. Interest calculation costs in excess of \$50,000 in any year are not eligible for reimbursement, unless the State provides justification with the annual report.

10.2 The State expects to incur the following types of interest calculation costs:

The State may incur personnel and operating costs to retrieve data and calculate interest on programs included in the annual treasury state agreement.

10.3 The State shall submit all claims for reimbursement of interest calculation costs with its Annual Report in accordance with 31 CFR 205.

11.0 NON-COMPLIANCE

11.1 The provisions of 31 CFR Part 205.29 and 31 CFR Part 205.30 shall apply in cases of non-compliance with the terms of this Agreement.

12.0 AUTHORIZED SIGNATURES

David Fulkerson
DFM Deputy Administrator/State Financial Officer

DocuSigned by:
David Fulkerson
Signature: _____ Date Signed: 6/14/2022
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Date Submitted 6/13/2022

Sandra R. Paylor
Assistant Commissioner
Revenue Collections Management
Bureau of the Fiscal Service
U.S. Department of the Treasury

DocuSigned by:
Sandra Paylor
Signature: _____ Date Signed: 6/14/2022
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Exhibit I - Funds Request and Receipt Times Schedule**State of Idaho**

| Federal Agency | Payment Type | Request Cut-Off Time | Receipt Window |
|-----------------------------------|--------------|----------------------|----------------|
| Agriculture-FNS | ACH | 11:59 PM | 1 day |
| Agriculture-FNS | Fedwire | 5:45 PM | 0 day |
| Agriculture-FS | ACH | 3:00 PM | 1 day |
| Air National Guard | ACH | 12:00 PM | 15 days |
| Army National Guard | ACH | 12:00 PM | 15 days |
| Commerce-NOAA | ACH | 2:00 PM | 1 day |
| Dept of Homeland Security (FEMA) | Fedwire | 2:00 PM | 2 days |
| Dept of Homeland Security (ODP) | ACH | 2:00 PM | 2 days |
| Dept of Homeland Security (ODP) | Fedwire | 2:00 PM | 2 days |
| EPA | ACH | 2:00 PM | 2 days |
| EPA | Fedwire | 2:00 PM | 0 day |
| Education | ACH | 3:00 PM | 1 day |
| Education | Fedwire | 2:00 PM | 0 day |
| Energy | ACH | 4:00 PM | 1 day |
| Energy | Fedwire | 3:00 PM | 0 day |
| HHS | ACH | 5:00 PM | 1 day |
| HHS | Fedwire | 3:00 PM | 0 day |
| HUD | ACH | 5:30 PM | 2 days |
| HUD | Fedwire | 3:00 PM | 0 day |
| Interior-FWS | ACH | 11:59 PM | 1 day |
| Interior-FWS | Fedwire | 5:45 PM | 0 day |
| Interior-OSM | ACH | 3:00 PM | 1 day |
| Interior-OSM | Fedwire | 1:00 PM | 0 day |
| Justice | ACH | 11:00 PM | 6 days |
| Justice | Fedwire | 2:00 PM | 2 days |
| Labor-Non-UTF | ACH | 3:00 PM | 1 day |
| Labor-UTF | ACH | 3:00 PM | 1 day |
| Labor-UTF | Fedwire | 3:00 PM | 0 day |
| National Science Foundation (NSF) | ACH | 8:00 PM | 1 day |
| National Science Foundation (NSF) | Fedwire | 5:45 PM | 0 day |
| Social Security Administration | ACH | 11:59 PM | 1 day |
| Social Security Administration | Fedwire | 5:45 PM | 0 day |
| Transportation (FAA) | ACH | 2:00 PM | 1 day |
| Transportation (FHWA) | ACH | 12:00 PM | 3 days |
| Transportation (FHWA) | Fedwire | 12:00 PM | 0 day |
| Transportation (FTA) | ACH | 2:00 PM | 1 day |
| Veterans Administration | ACH | 12:00 PM | 3 days |

Exhibit II - State of Idaho**LIST OF STATE CLEARANCE TIMES****(Rounded Dollar-Weighted Average Day of Clearance)****Clearance Times Where the Timing of A Draw Down Is Based on A Clearance Pattern**

| CFDA | Program Name | Recipient | % | Component | Technique | Rounded days |
|--------|---|--------------------------------------|-------|--|---|--------------|
| 10.551 | Supplemental Nutrition Assistance Program | Department of Health and Welfare | 100.0 | Benefits | Actual Clearance, ZBA - Same Day Payment | 0 Days |
| 10.553 | School Breakfast Program | Superintendent of Public Instruction | 100.0 | School Districts, Non-profit Organizations | Average Clearance | 3 Days |
| 10.555 | National School Lunch Program | Superintendent of Public Instruction | 100.0 | School Districts, Non-profit Organizations | Average Clearance | 3 Days |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | Department of Health and Welfare | 67.63 | Benefits | Actual Clearance, ZBA - Same Day Payment | 0 Days |
| | Special Supplemental Nutrition Program for Women, Infants, and Children | Department of Health and Welfare | 3.75 | Payroll | Payroll Payment Schedule (Health & Welfare) | 0 Days |
| | Special Supplemental Nutrition Program for Women, Infants, and Children | Department of Health and Welfare | 26.3 | Direct Administrative Costs | Composite Clearance - (Health & Welfare) | 5 Days |
| | Special Supplemental Nutrition Program for Women, Infants, and Children | Department of Health and Welfare | 2.32 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 10.559 | Summer Food Service Program for Children | Superintendent of Public Instruction | 0.39 | Payroll | Average Clearance | 0 Days |
| | Summer Food Service Program for Children | Superintendent of Public Instruction | 0.25 | Direct & indirect Costs | Average Clearance | 3 Days |
| | Summer Food Service Program for Children | Superintendent of Public Instruction | 99.36 | School Districts, Non-profit organizations | Average Clearance | 3 Days |
| 12.400 | Military Construction, National Guard | Division of Military | 100.0 | Construction, Design, and Development | Biweekly Actual | N/A |
| 12.401 | National Guard Military Operations and | Division of Military | 11.0 | Payroll - previous grant year | Biweekly Actual | N/A |

| | | | | | | |
|----------|--|---------------------------------|-------|---------------------------------------|--|--------|
| | Maintenance (O&M) Projects | | | | | |
| | National Guard Military Operations and Maintenance (O&M) Projects | Division of Military | 64.0 | Operating Costs - previous grant year | Biweekly Actual | N/A |
| | National Guard Military Operations and Maintenance (O&M) Projects | Division of Military | 15.0 | Payroll - current grant year | Biweekly Actual | N/A |
| | National Guard Military Operations and Maintenance (O&M) Projects | Division of Military | 10.0 | Operating costs - current grant year | Biweekly Actual | N/A |
| 15.611 | Wildlife Restoration | Department of Fish and Game | 50.0 | Payroll | Monthly Actual - F&G | N/A |
| | Wildlife Restoration | Department of Fish and Game | 50.0 | Vendor Payments | Monthly Actual - F&G | N/A |
| 17.225 F | Unemployment Insurance -- Federal Benefit Account and Administrative Costs | Department of Labor | 83.0 | Federal Benefits | Actual Clearance, ZBA - Same Day Payment | 0 Days |
| | Unemployment Insurance -- Federal Benefit Account and Administrative Costs | Department of Labor | 11.0 | Payroll | Average Clearance | N/A |
| | Unemployment Insurance -- Federal Benefit Account and Administrative Costs | Department of Labor | 2.0 | Indirect Costs | Actual Allocation (Labor Agreement) | 0 Days |
| | Unemployment Insurance -- Federal Benefit Account and Administrative Costs | Department of Labor | 4.0 | Non-Payroll Administrative Costs | Drawdowns on Payroll Cycle | 0 Days |
| 17.225 S | Unemployment Insurance -- State Benefit Account | Department of Labor | 100.0 | State Benefits | Actual Clearance, ZBA - Same Day Payment | 0 Days |
| 20.205 | Highway Planning and Construction | Idaho Transportation Department | 78.43 | Construction, Consultant Costs | Average Clearance | 0 Days |
| | Highway Planning and Construction | Idaho Transportation Department | 1.57 | Adjustments, Internal Services | Weekly Billing - ITD | 0 Days |
| | Highway Planning and Construction | Idaho Transportation Department | 3.66 | Payroll Costs | Average Clearance with Payroll | 0 Days |
| | Highway Planning and Construction | Idaho Transportation Department | 16.34 | Debt Service | Pre-Issuance - Grant Anticipation Revenue Vehicle (GARVEE) Debt Service Payments | 0 Days |
| 20.509 | Public Transportation for | Idaho Transportation Department | 2.91 | Payroll Costs | Biweekly Actual | 0 Days |

| | | | | | | |
|--------|---|--|-------|---------------------------|---|--------|
| | Nonurbanized Areas | | | | | |
| | Public Transportation for Nonurbanized Areas | Idaho Transportation Department | 1.88 | Operating Costs | Biweekly Actual | 0 Days |
| | Public Transportation for Nonurbanized Areas | Idaho Transportation Department | 95.21 | Sub-Grantee Costs | Biweekly Actual | 0 Days |
| 64.015 | Veterans State Nursing Home Care | Division of Veterans Services | 100.0 | Benefits | Actual Allocation (Statewide Plan) | 0 Days |
| 84.010 | Title I Grants to Local Educational Agencies | Superintendent of Public Instruction | 1.0 | Payroll | Average Clearance | 0 Days |
| | Title I Grants to Local Educational Agencies | Superintendent of Public Instruction | 1.0 | Direct & Indirect Costs | Average Clearance | 3 Days |
| | Title I Grants to Local Educational Agencies | Superintendent of Public Instruction | 98.0 | School Districts | Average Clearance | 3 Days |
| 84.027 | Special Education -- Grants to States | Superintendent of Public Instruction | 1.0 | Payroll | Average Clearance | 0 Days |
| | Special Education -- Grants to States | Superintendent of Public Instruction | 97.0 | School Districts | Average Clearance | 3 Days |
| | Special Education -- Grants to States | Superintendent of Public Instruction | 2.0 | Direct & Indirect Costs | Average Clearance | 3 Days |
| 84.126 | Rehabilitation Services -- Vocational Rehabilitation Grants to States | Commission for the Blind and Visually Impaired | 9.0 | Payroll | Average Clearance | 0 Days |
| | Rehabilitation Services -- Vocational Rehabilitation Grants to States | Commission for the Blind and Visually Impaired | 7.0 | Vendor payments | Average Clearance | 7 Days |
| | Rehabilitation Services -- Vocational Rehabilitation Grants to States | Idaho Division of Vocational Rehabilitation | 28.0 | Vendor Payments, Benefits | Biweekly Actual | 0 Days |
| | Rehabilitation Services -- Vocational Rehabilitation Grants to States | Idaho Division of Vocational Rehabilitation | 28.0 | Payroll | Biweekly Actual | 0 Days |
| | Rehabilitation Services -- Vocational Rehabilitation Grants to States | Idaho Division of Vocational Rehabilitation | 28.0 | Indirect Costs | Biweekly Actual | N/A |
| 84.425 | Education Stabilization Fund | Superintendent of Public Instruction | 97.84 | School Districts | Average Clearance | 3 Days |
| | Education Stabilization Fund | Superintendent of Public Instruction | 0.11 | Payroll | Average Clearance | 0 Days |
| | Education Stabilization Fund | Superintendent of Public Instruction | 1.38 | Direct & Indirect Costs | Average Clearance | 3 Days |
| | Education Stabilization Fund | Superintendent of Public Instruction | 0.67 | Non-Public Schools | Average Clearance | 3 Days |
| 93.323 | Epidemiology and Laboratory Capacity for | Department of Health and Welfare | 7.29 | Payroll | Payroll Payment Schedule (Health & Welfare) | 0 Days |

| | | | | | | |
|--------|--|----------------------------------|-------|--|---|--------|
| | Infectious Diseases (ELC) | | | | | |
| | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | Department of Health and Welfare | 91.23 | Direct Administrative Costs and Benefits | Composite Clearance - (Health & Welfare) | 5 Days |
| | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | Department of Health and Welfare | 1.48 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 93.558 | Temporary Assistance for Needy Families | Department of Health and Welfare | 13.79 | Benefits (EBT) | Actual Clearance, ZBA - Same Day Payment | 0 Days |
| | Temporary Assistance for Needy Families | Department of Health and Welfare | 5.7 | Payroll | Payroll Payment Schedule (Health & Welfare) | 0 Days |
| | Temporary Assistance for Needy Families | Department of Health and Welfare | 40.92 | Direct Administrative Costs and Benefits | Composite Clearance - (Health & Welfare) | 5 Days |
| | Temporary Assistance for Needy Families | Department of Health and Welfare | 39.59 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 93.568 | Low-Income Home Energy Assistance | Department of Health and Welfare | 0.34 | Payroll | Payroll Payment Schedule (Health & Welfare) | 0 Days |
| | Low-Income Home Energy Assistance | Department of Health and Welfare | 99.44 | Direct Administrative Costs and Benefits | Composite Clearance - (Health & Welfare) | 5 Days |
| | Low-Income Home Energy Assistance | Department of Health and Welfare | 0.22 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 93.575 | Child Care and Development Block Grant | Department of Health and Welfare | 0.56 | Payroll | Payroll Payment Schedule (Health & Welfare) | 0 Days |
| | Child Care and Development Block Grant | Department of Health and Welfare | 95.87 | Direct Administrative Costs and Benefits | Composite Clearance - (Health & Welfare) | 5 Days |
| | Child Care and Development Block Grant | Department of Health and Welfare | 3.57 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 93.658 | Foster Care -- Title IV-E | Department of Health and Welfare | 1.3 | Payroll | Payroll Payment Schedule (Health & Welfare) | 0 Days |
| | Foster Care -- Title IV-E | Department of Health and Welfare | 58.49 | Direct Administrative Costs and Benefits | Composite Clearance - (Health & Welfare) | 5 Days |
| | Foster Care -- Title IV-E | Department of Health and Welfare | 40.21 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 93.767 | Children's Health Insurance Program | Department of Health and Welfare | 96.86 | Benefits | Estimated Clearance | N/A |
| | Children's Health Insurance Program | Department of Health and Welfare | 1.66 | Direct Administrative Costs | Composite Clearance - (Health & Welfare) | 5 Days |

| | | | | | | |
|--------|---|----------------------------------|-------|--|---|--------|
| | Children's Health Insurance Program | Department of Health and Welfare | 1.48 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 93.778 | Medical Assistance Program | Department of Health and Welfare | 0.63 | Payroll | Payroll Payment Schedule (Health & Welfare) | 0 Days |
| | Medical Assistance Program | Department of Health and Welfare | 96.21 | Benefits | Estimated Clearance | N/A |
| | Medical Assistance Program | Department of Health and Welfare | 1.51 | Direct Administrative Costs | Composite Clearance - (Health & Welfare) | 5 Days |
| | Medical Assistance Program | Department of Health and Welfare | 1.65 | Indirect Costs | Actual Allocation (Health & Welfare) | 0 Days |
| 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | Division of Military | 5.6 | Payroll and Benefit Costs | Biweekly Actual | 0 Days |
| | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | Division of Military | 1.4 | Operating Costs | Biweekly Actual | 0 Days |
| | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | Division of Military | 93.0 | Trustee and Benefit Costs/Subrecipient Costs | Weekly Actual | 0 Days |

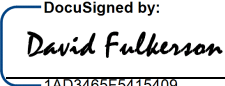
Certification

I hereby certify that an authorized State official has certified at least every five years that the "Rounded Days of Clearance" listed in Exhibit 2 of this Treasury-State Agreement:

1. Have been prepared in accordance with the standards provided in 31 CFR 205.20;
2. Accurately represent the flow of Federal funds under the Federal assistance programs to which they apply;
3. Reflect seasonal or other periodic variations in the clearance activities; and,
4. Are auditable.

Date: 6/14/2022

Printed Name: David Fulkerson

Certifying Signature:  1AD3465F5415409...

Title: DFM Deputy Administrator/State Financial Officer

Cash Management Improvement Act - 2023 Treasury State Agreement State of Idaho

Exhibit II Estimated Clearance

Effective 07/01/2022 until 06/30/2023

93.767 Children's Health Insurance Program

| Day | % Cleared |
|--------|-----------|
| Day 1 | 0.0 |
| Day 2 | 94.79 |
| Day 3 | 0.22 |
| Day 4 | 0.85 |
| Day 5 | 0.89 |
| Day 6 | 1.04 |
| Day 7 | 0.68 |
| Day 8 | 0.51 |
| Day 9 | 0.22 |
| Day 10 | 0.8 |
| Day 11 | 0.0 |
| Day 12 | 0.0 |
| Day 13 | 0.0 |
| Day 14 | 0.0 |
| Day 15 | 0.0 |
| Day 16 | 0.0 |
| Day 17 | 0.0 |
| Day 18 | 0.0 |
| Day 19 | 0.0 |
| Day 20 | 0.0 |
| Day 21 | 0.0 |
| Day 22 | 0.0 |
| Day 23 | 0.0 |
| Day 24 | 0.0 |
| Day 25 | 0.0 |
| Day 26 | 0.0 |
| Day 27 | 0.0 |
| Day 28 | 0.0 |
| Day 29 | 0.0 |
| Day 30 | 0.0 |
| Day 31 | 0.0 |
| Total | 100.0 |

93.778 Medical Assistance Program

| Day | % Cleared |
|--------|-----------|
| Day 1 | 0.0 |
| Day 2 | 94.79 |
| Day 3 | 0.22 |
| Day 4 | 0.85 |
| Day 5 | 0.89 |
| Day 6 | 1.04 |
| Day 7 | 0.68 |
| Day 8 | 0.51 |
| Day 9 | 0.22 |
| Day 10 | 0.8 |
| Day 11 | 0.0 |
| Day 12 | 0.0 |
| Day 13 | 0.0 |
| Day 14 | 0.0 |
| Day 15 | 0.0 |
| Day 16 | 0.0 |
| Day 17 | 0.0 |
| Day 18 | 0.0 |
| Day 19 | 0.0 |
| Day 20 | 0.0 |
| Day 21 | 0.0 |
| Day 22 | 0.0 |
| Day 23 | 0.0 |
| Day 24 | 0.0 |
| Day 25 | 0.0 |
| Day 26 | 0.0 |
| Day 27 | 0.0 |
| Day 28 | 0.0 |
| Day 29 | 0.0 |
| Day 30 | 0.0 |
| Day 31 | 0.0 |
| Total | 100.0 |

Certification

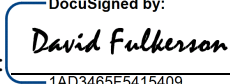
I hereby certify that the % Cleared listed in Exhibit II Estimated Clearance of this Treasury State Agreement:

1. Has been prepared in accordance with the standards provided in 31 CFR 205.20;
2. Accurately represents the flow of federal funds under the federal assistance programs to which they apply;
3. Reflects seasonal or other periodic variations in the clearance activities;

4. Is auditable; and,
5. Has been certified as accurate by an authorized State Official.

Date: 6/14/2022

Printed Name: David Fulkerson

Certifying Signature:  1AD3465F5415409...

Title: DFM Deputy Administrator/State Financial Officer