

**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 07/01/2021 and shall remain in effect until 06/30/2022.

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 06/30/2020.

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 \$9,500,000.

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
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
12.400	Military Construction, National Guard
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.228	Community Development Block Grants/State's Program
15.611	Wildlife Restoration
16.575	Crime Victim Assistance
17.225F	Unemployment Insurance -- Federal Benefit Account and Administrative Costs
17.225S	Unemployment Insurance -- State Benefit Account
20.205	Highway Planning and Construction
64.015	Veterans State Nursing Home Care
66.468	Capitalization Grants for Drinking Water Revolving Fund
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
84.367	Improving Teacher Quality State Grants

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
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care -- Title IV-E
93.659	Adoption Assistance
93.767	Children's Health Insurance Program
93.778	Medical Assistance Program
96.001	Social Security -- Disability Insurance

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
84.063	Federal Pell Grant Program	Non-State
93.268	Immunization Grants	Non-Cash

## 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 Commerce

Department of Environmental Quality

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
Solutran & FIS	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
FIS	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
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.

Funding Technique Name	Description
Capitalization Grants for State Revolving Funds	The State shall request funds to minimize the time between the drawdown of funds from Treasury and their deposit into the revolving fund. The timing of the drawdown of Federal funds for deposit to the revolving fund is subject to the interest provisions of 31 CFR Part 205, however there is an interest exemption for the interest the State earns once the funds are deposited into the revolving fund. 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 amount of the funds to be used for immediate program purposes. The State will not incur an interest liability for interest earned on revolving fund loans. This funding technique is interest neutral.

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 costs allocation in accordance with the statewide cost allocation plan. This funding technique is interest neutral.
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 that 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 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 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.

### 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: 27.38

Component: Direct Administrative Costs

Technique: Composite Clearance - (Health & Welfare)

Average Day of Clearance: 4 Days



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

Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 3.42  
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: 67.13  
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: 2.07  
Component: Indirect Costs  
Technique: Actual Allocation (Health & Welfare)  
Average Day of Clearance: 0 Days

10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 4.99  
Component: Payroll  
Technique: Payroll Payment Schedule (Health & Welfare)  
Average Day of Clearance: 0 Days

10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 13.82  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 81.19  
Component: Indirect Costs  
Technique: Actual Allocation (Health & Welfare)  
Average Day of Clearance: 0 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

14.228 Community Development Block Grants/State's Program  
Recipient: Department of Commerce  
% of Funds Agency Receives: 11  
Component: Payroll  
Technique: Biweekly Actual  
Average Day of Clearance: N/A

14.228 Community Development Block Grants/State's Program  
Recipient: Department of Commerce  
% of Funds Agency Receives: 89  
Component: Direct Costs  
Technique: Average Clearance  
Average Day of Clearance: 0 Days

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

16.575 Crime Victim 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

16.575 Crime Victim Assistance  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 99.16  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

16.575 Crime Victim Assistance  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: .62  
Component: Payroll  
Technique: Payroll Payment Schedule (Health & Welfare)  
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

17.225F 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: 0 Days

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: 2  
Component: Indirect Costs  
Technique: Actual Allocation (Labor Agreement)  
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: 1.7  
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: 6.84  
Component: Approved Indirect Cost Allocation Plan  
Technique: Weekly Billing - ITD  
Average Day of Clearance: 0 Days

20.205 Highway Planning and Construction  
Recipient: Idaho Transportation Department  
% of Funds Agency Receives: 71.51  
Component: Construction, Consultant Costs  
Technique: Average Clearance  
Average Day of Clearance: 3 Days

20.205 Highway Planning and Construction  
Recipient: Idaho Transportation Department  
% of Funds Agency Receives: 3.57  
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: 16.38  
Component: Debt Service  
Technique: Pre-Issuance - Grant Anticipation Revenue Vehicle  
(GARVEE) Debt Service Payments  
Average Day of Clearance: N/A

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

66.468 Capitalization Grants for Drinking Water Revolving Fund  
Recipient: Department of Environmental Quality  
% of Funds Agency Receives: 100  
Component: Revolving Funds  
Technique: Capitalization Grants for State Revolving Funds  
Average Day of Clearance: 9 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: 2  
Component: Direct & Indirect Costs  
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: 97  
Component: School Districts  
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: N/A

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

84.126 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: N/A

84.367 Improving Teacher Quality State Grants  
Recipient: Superintendent of Public Instruction  
% of Funds Agency Receives: 97  
Component: School Districts  
Technique: Average Clearance  
Average Day of Clearance: 3 Days

84.367 Improving Teacher Quality State Grants  
Recipient: Superintendent of Public Instruction  
% of Funds Agency Receives: 1  
Component: Payroll  
Technique: Average Clearance  
Average Day of Clearance: 0 Days

84.367 Improving Teacher Quality State Grants  
Recipient: Superintendent of Public Instruction  
% of Funds Agency Receives: 2  
Component: Direct & Indirect Costs  
Technique: Average Clearance  
Average Day of Clearance: 3 Days

93.558 Temporary Assistance for Needy Families  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 7.12  
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: 5.77  
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: 40.77  
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: 46.34  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

93.563 Child Support Enforcement  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 31.21  
Component: Payroll  
Technique: Payroll Payment Schedule (Health & Welfare)  
Average Day of Clearance: 0 Days

93.563 Child Support Enforcement  
Recipient: Department of Health and Welfare

% of Funds Agency Receives: 39.13  
Component: Direct Administrative Costs  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

93.563 Child Support Enforcement  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 29.66  
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: 99.17  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (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: .49  
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: .89  
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: 92.25  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

93.575 Child Care and Development Block Grant  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 6.86  
Component: Indirect Costs  
Technique: Actual Allocation (Health & Welfare)  
Average Day of Clearance: 0 Days

93.596 Child Care Mandatory and Matching Funds of the Child Care  
and Development Fund  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 100  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (Health & Welfare)

Average Day of Clearance: 4 Days

93.658 Foster Care -- Title IV-E  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 1.25  
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: 58.63  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

93.658 Foster Care -- Title IV-E  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 40.12  
Component: Indirect Costs  
Technique: Actual Allocation (Health & Welfare)  
Average Day of Clearance: 0 Days

93.659 Adoption Assistance  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 20.47  
Component: Indirect Costs  
Technique: Actual Allocation (Health & Welfare)  
Average Day of Clearance: 0 Days

93.659 Adoption Assistance  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 79.53  
Component: Direct Administrative Costs and Benefits  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

93.767 Children's Health Insurance Program  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 96.32  
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: 1.62  
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: 2.06  
Component: Direct Administrative Costs  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days



93.778 Medical Assistance Program  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 95.47  
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: .76  
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: 1.8  
Component: Direct Administrative Costs  
Technique: Composite Clearance - (Health & Welfare)  
Average Day of Clearance: 4 Days

93.778 Medical Assistance Program  
Recipient: Department of Health and Welfare  
% of Funds Agency Receives: 1.97  
Component: Indirect Costs  
Technique: Actual Allocation (Health & Welfare)  
Average Day of Clearance: 0 Days

96.001 Social Security -- Disability Insurance  
Recipient: Department of Labor  
% of Funds Agency Receives: 17  
Component: Non-payroll Administrative Costs  
Technique: Drawdowns on Payroll Cycle  
Average Day of Clearance: 0 Days

96.001 Social Security -- Disability Insurance  
Recipient: Department of Labor  
% of Funds Agency Receives: 21  
Component: Vendor Payments  
Technique: Average Clearance  
Average Day of Clearance: 5 Days

96.001 Social Security -- Disability Insurance  
Recipient: Department of Labor  
% of Funds Agency Receives: 53  
Component: Payroll  
Technique: Average Clearance  
Average Day of Clearance: 0 Days

96.001 Social Security -- Disability Insurance  
Recipient: Department of Labor  
% of Funds Agency Receives: 9  
Component: Indirect Costs  
Technique: Actual Allocation (Labor Agreement)  
Average Day of Clearance: 0 Days

### 6.3.3 Materiality Exemptions

Agencies exempt from coverage on the basis of materiality:

Idaho State Board of Education  
Idaho Commission for Libraries

## 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

Capitalization Grants for State Revolving Funds

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 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: 6/22/2021  
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Date Submitted 6/15/2021

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

DocuSigned by:  
*Sandra Paylor*  
Signature: \_\_\_\_\_ Date Signed: 6/28/2021  
44CB79795B9B48E...



**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	27.38	Direct Administrative Costs	Composite Clearance - (Health & Welfare)	4 Days
	Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Health and Welfare	3.42	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
	Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Health and Welfare	67.13	Benefits	Actual Clearance, ZBA - Same Day Payment	0 Days
	Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Health and Welfare	2.07	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Department of Health and Welfare	4.99	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Department of Health and Welfare	13.82	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	4 Days
	State Administrative Matching Grants for the Supplemental	Department of Health and Welfare	81.19	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days

	Nutrition Assistance Program					
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 Maintenance (O&M) Projects	Division of Military	11.0	Payroll - previous grant year	Biweekly Actual	N/A
	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
14.228	Community Development Block Grants/State's Program	Department of Commerce	11.0	Payroll	Biweekly Actual	N/A
	Community Development Block Grants/State's Program	Department of Commerce	89.0	Direct Costs	Average Clearance	0 Days
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
16.575	Crime Victim Assistance	Department of Health and Welfare	0.22	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
	Crime Victim Assistance	Department of Health and Welfare	99.16	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	4 Days
	Crime Victim Assistance	Department of Health and Welfare	0.62	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
17.225 F	Unemployment Insurance -- Federal Benefit Account and Administrative Costs	Department of Labor	4.0	Non-Payroll Administrative Costs	Drawdowns on Payroll Cycle	0 Days
	Unemployment Insurance -- Federal Benefit Account and Administrative Costs	Department of Labor	11.0	Payroll	Average Clearance	0 Days
	Unemployment Insurance -- Federal Benefit	Department of Labor	83.0	Federal Benefits	Actual Clearance, ZBA - Same Day Payment	0 Days

	Account and Administrative Costs					
	Unemployment Insurance -- Federal Benefit Account and Administrative Costs	Department of Labor	2.0	Indirect Costs	Actual Allocation (Labor Agreement)	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	1.7	Adjustments, Internal Services	Weekly Billing - ITD	0 Days
	Highway Planning and Construction	Idaho Transportation Department	6.84	Approved Indirect Cost Allocation Plan	Weekly Billing - ITD	0 Days
	Highway Planning and Construction	Idaho Transportation Department	71.51	Construction, Consultant Costs	Average Clearance	3 Days
	Highway Planning and Construction	Idaho Transportation Department	3.57	Payroll Costs	Average Clearance with Payroll	0 Days
	Highway Planning and Construction	Idaho Transportation Department	16.38	Debt Service	Pre-Issuance - Grant Anticipation Revenue Vehicle (GARVEE) Debt Service Payments	N/A
64.015	Veterans State Nursing Home Care	Division of Veterans Services	100.0	Benefits	Actual Allocation (Statewide Plan)	0 Days
66.468	Capitalization Grants for Drinking Water Revolving Fund	Department of Environmental Quality	100.0	Revolving Funds	Capitalization Grants for State Revolving Funds	9 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	2.0	Direct & Indirect Costs	Average Clearance	3 Days
	Special Education -- Grants to States	Superintendent of Public Instruction	97.0	School Districts	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	N/A
	Rehabilitation Services -- Vocational Rehabilitation Grants to States	Idaho Division of Vocational Rehabilitation	28.0	Indirect Costs	Biweekly Actual	N/A
	Rehabilitation Services -- Vocational Rehabilitation Grants to States	Idaho Division of Vocational Rehabilitation	28.0	Payroll	Biweekly Actual	N/A
84.367	Improving Teacher Quality State Grants	Superintendent of Public Instruction	97.0	School Districts	Average Clearance	3 Days
	Improving Teacher Quality State Grants	Superintendent of Public Instruction	1.0	Payroll	Average Clearance	0 Days
	Improving Teacher Quality State Grants	Superintendent of Public Instruction	2.0	Direct & Indirect Costs	Average Clearance	3 Days
93.558	Temporary Assistance for Needy Families	Department of Health and Welfare	7.12	Benefits (EBT)	Actual Clearance, ZBA - Same Day Payment	0 Days
	Temporary Assistance for Needy Families	Department of Health and Welfare	5.77	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
	Temporary Assistance for Needy Families	Department of Health and Welfare	40.77	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
	Temporary Assistance for Needy Families	Department of Health and Welfare	46.34	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	4 Days
93.563	Child Support Enforcement	Department of Health and Welfare	31.21	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
	Child Support Enforcement	Department of Health and Welfare	39.13	Direct Administrative Costs	Composite Clearance - (Health & Welfare)	4 Days
	Child Support Enforcement	Department of Health and Welfare	29.66	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	99.17	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	0 Days
	Low-Income Home Energy Assistance	Department of Health and Welfare	0.49	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
93.575	Child Care and Development Block Grant	Department of Health and Welfare	0.89	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
	Child Care and Development Block Grant	Department of Health and Welfare	92.25	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	4 Days

	Child Care and Development Block Grant	Department of Health and Welfare	6.86	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Department of Health and Welfare	100.0	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	4 Days
93.658	Foster Care -- Title IV-E	Department of Health and Welfare	1.25	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
	Foster Care -- Title IV-E	Department of Health and Welfare	58.63	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	4 Days
	Foster Care -- Title IV-E	Department of Health and Welfare	40.12	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
93.659	Adoption Assistance	Department of Health and Welfare	20.47	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
	Adoption Assistance	Department of Health and Welfare	79.53	Direct Administrative Costs and Benefits	Composite Clearance - (Health & Welfare)	4 Days
93.767	Children's Health Insurance Program	Department of Health and Welfare	96.32	Benefits	Estimated Clearance	N/A
	Children's Health Insurance Program	Department of Health and Welfare	1.62	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
	Children's Health Insurance Program	Department of Health and Welfare	2.06	Direct Administrative Costs	Composite Clearance - (Health & Welfare)	4 Days
93.778	Medical Assistance Program	Department of Health and Welfare	95.47	Benefits	Estimated Clearance	N/A
	Medical Assistance Program	Department of Health and Welfare	0.76	Payroll	Payroll Payment Schedule (Health & Welfare)	0 Days
	Medical Assistance Program	Department of Health and Welfare	1.8	Direct Administrative Costs	Composite Clearance - (Health & Welfare)	4 Days
	Medical Assistance Program	Department of Health and Welfare	1.97	Indirect Costs	Actual Allocation (Health & Welfare)	0 Days
96.001	Social Security -- Disability Insurance	Department of Labor	17.0	Non-payroll Administrative Costs	Drawdowns on Payroll Cycle	0 Days
	Social Security -- Disability Insurance	Department of Labor	21.0	Vendor Payments	Average Clearance	5 Days
	Social Security -- Disability Insurance	Department of Labor	53.0	Payroll	Average Clearance	0 Days
	Social Security -- Disability Insurance	Department of Labor	9.0	Indirect Costs	Actual Allocation (Labor Agreement)	0 Days

**Certification**

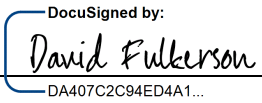
I hereby certify that an authorized State official has certified at least every five years that the "Rounded Days of Clearance" listed in Exhibit 2 of this Treasury-State Agreement:

- 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.

6/22/2021

Date: \_\_\_\_\_

Printed Name: David Fulkerson

Certifying Signature:  \_\_\_\_\_  
DA407C2C94ED4A1...

Title: DFM Deputy Administrator/State Financial Officer

# Cash Management Improvement Act - 2020 Treasury State Agreement State of Idaho

## Exhibit II Estimated Clearance

*Effective 07/01/2021 until 06/30/2022*

### 93.767 Children's Health Insurance Program

Day	% Cleared
Day 1	0.0
Day 2	93.54
Day 3	0.1
Day 4	1.66
Day 5	1.6
Day 6	0.91
Day 7	0.54
Day 8	0.43
Day 9	0.25
Day 10	0.97
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
<b>Total</b>	<b>100.0</b>



## 93.778 Medical Assistance Program

Day	% Cleared
Day 1	0.0
Day 2	93.54
Day 3	0.1
Day 4	1.66
Day 5	1.6
Day 6	0.91
Day 7	0.54
Day 8	0.43
Day 9	0.25
Day 10	0.97
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.

6/22/2021

Date: \_\_\_\_\_

David Fulkerson

Printed Name: \_\_\_\_\_

Certifying Signature:  \_\_\_\_\_  
DA407C2C94ED4A1...

DFM Deputy Administrator/State Financial Officer

Title: \_\_\_\_\_