

Miscellaneous Disclosure

Agency Code: _____ Agency Title: _____

90.40.75.A Miscellaneous Disclosure

1. Did your agency report any revenue from grants or contributions that were **restricted for capital purposes** (to purchase, construct, or renovate capital assets associated with a specific program)?

No _____ Yes _____ If yes, provide the following information

Account	Name of Grant/Contribution	Revenue Source Code	Amount
		Total	\$

2. Does your agency have any **Art Collections, Library Reserve Collections, and/or Museum or Historical Collections** that are not capitalized?

No _____ Yes _____

If yes, refer to SAAM Subsection 30.20.22.a, which lists 3 conditions that must all be met in order for these assets not to be capitalized. Provide a description of your collection and explain how you meet all 3 of the conditions.

3. Does your agency have any **donor-restricted endowments**? (Note: Donor restricted endowments are recorded in General Ledger Codes 9110 "Nonspendable Permanent Fund Principal," 9230 "Restricted for Higher Education," 9240 "Restricted for Human Services," or other restricted fund balance GL code as appropriate.)

No _____ Yes _____ If yes, provide the following information

- a. The amount of net appreciation on investments of donor-restricted endowments that are available for authorization for expenditure, and how those amounts are reported in fund balance,
 - b. The policy for authorizing and spending investment income, such as a spending-rate or total-return rate, and
 - c. The account(s) the endowments are reported in.
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Miscellaneous Disclosure - continued

4. a. Does your agency have any **discretely reported component units** or other **related organizations**? Note: blended component units are reported in (c) below.

No _____ Yes _____

- b. If yes, for the most recent year available, are expenditures greater than \$15 million?

No _____ Yes _____

If yes, include the most recent financial information available in the table below.

Name of Entity	Type of Entity	Total revenue of the entity	Total expenditures of the entity	Total assets of the entity

- c. Does your agency have any **blended component units**?

No _____ Yes _____ If yes, list them in the table below.

Name of Entity

- d. Does your agency participate in any **joint ventures**?

No _____ Yes _____

If yes, include the most recent financial information available in the table below.

Name of Entity	Your share of the joint venture's net equity (should agree to the balance in GL Code 1950)	Your share of the joint venture's net income or loss

Miscellaneous Disclosure - continued

e. Does your agency have any **segments**?

No _____ Yes _____

If yes, provide the following information.

Segment Information:

Number of Segments	
Total Assets	
Total Revenue	
Agency Contact Information:	
First Name	
Last Name	
Address	
City	
State	WA
Zip	

f. Are the above **segments** audited separately?

No _____ Yes _____

5. Does your agency have any **capital assets that are permanently impaired and idle** at fiscal year-end? A capital asset is considered to be impaired if the asset experiences a significant and unexpected decline in its service utility. An impaired capital asset is to be revalued to reflect its decline in service utility.

No _____ Yes _____

If yes, refer to Subsections 30.20.90 and 85.60.45 for further discussion and provide a description and the carrying amount of each impaired and idle capital asset.

Miscellaneous Disclosure - concluded

6. **Pollution Remediation.** The Governmental Accounting Standards Board (GASB) issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. Refer to SAAM Subsection 85.74.50 for information about obligating events, benchmarks and liability measurement related to existing and potential pollution remediation obligations for which the state is responsible.

Has your agency been assigned responsibility or is your agency potentially responsible for addressing current or potential detrimental effects of existing pollution through activities such as assessments or cleanups?

No _____ Yes _____

If yes, please provide agency contact information (name, phone number, and email address) in the box below AND contact your agency's assigned OFM Accounting Consultant for a copy of a site status report to be used to report the following information for each site:

- a. Site identification, including site ID number, release number (if applicable), site name and type.
- b. Status of remedial action as of June 30th and current action plan, including estimated timeframe for cash outflow.
- c. Amount of estimated liability, including:
 - Breakdown between short-term (due within 12 months) and long-term.
 - Estimated recoveries
 - Indication of whether or not each site is reportable.

The site status report is due at Phase 1B close, and a copy of the site status report must be filed with the Financial Certification form.

Agency contact information: name, phone number, and email address.

7. **Nonexchange Financial Guarantees.** Has your agency extended or received a **nonexchange financial guarantee**?

No _____ Yes _____

If yes, provide the following information:

- a. A description of the nonexchange financial guarantee, including: the legal authority for extending the guarantee, the types of obligations guaranteed, the relationship of the government to the issuer(s), the length of time of the guarantees, and arrangement for recovering payments from the issuer(s).
- b. The total amount of all guarantees extended that are outstanding at June 30.