



## Chapter 95 - Federal Assistance Reporting

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### **95.10 Federal Assistance Reporting Policies and Procedures**

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## 95.10 Federal Assistance Reporting Policies and Procedures

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### 95.10.10 Purpose of the policies

June 1, 2015

95.10.10.a Chapter 95 establishes the federal reporting policies and procedures governing the accumulation of accounting data for preparation of the state of Washington's *Statewide Single Audit Report*.

The Federal Single Audit Act of 1984, most recently amended in 1996, establishes uniform requirements for audits of federal assistance and promotes the efficient and effective use of audit resources. In addition, the federal Office of Management and Budget (OMB) has published OMB Circular A-133 (revised June 27, 2003 and June 26, 2007) further delineating requirements for single audits of federal assistance. Under the provisions of the Act and Circular A-133, Washington has exercised the option to obtain a statewide Single Audit to satisfy the single audit requirements for federal assistance received and administered by all agencies of the State.

The Office of Financial Management (OFM) utilizes Chapter 95 to compile the Schedule of Expenditures of Federal Awards and the Data Collection Form in accordance with OMB Circular A-133 requirements.

### 95.10.15 Authority for these policies

June 1, 2015

The authority for these policies is RCW 43.88.160(1).

### 95.10.20 Applicability of these policies

June 1, 2015

This chapter is applicable to all agencies of the state of Washington as defined in RCW 43.88.020(4) unless otherwise exempted by statute or rule.

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**95.10.25**

June 1, 2015

**Federal financial assistance definition**

For the purposes of this Chapter, federal financial assistance is defined as all assistance received, directly or indirectly, from a federal agency in the form of grants, contracts, cooperative agreements, donated surplus property, donated inventories, loans, loan guarantees, property, interest subsidies, insurance, direct appropriations or other assistance. It does not include reimbursements for vendor services provided federal agencies or reimbursements for services rendered to individuals as described in OMB Circular A-133, §\_\_.205(h) and §\_\_.205(i).

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**95.10.30**

June 1, 2015

**Federal revenues**

95.10.30.a

Federal revenues are recorded in the Agency Financial Reporting System (AFRS) as follows:

- Revenue Source Codes 0301 through 0353 and 0357 through 0399 identify reportable direct federal assistance activity.
- Revenue Source Code 0546 identifies federal assistance received from other state and local governments or private entities.
- Revenue Source Code 0355 identifies federal revenue that is not classified as federal assistance.
- Revenue Source Code 03DS identifies the distribution of certain federal revenues by the State Treasurer.

With the exception of Revenue Source Code 0355, all federal revenues (Revenue Source Codes 0301-0399 plus 0546) are to be reported on the federal disclosure forms.

## Federal Assistance Reporting

**Revenue Source Code 0355 – Federal Revenue – Non-Assistance** includes receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.

As for **Revenue Source Code 03DS – Federal Revenue Distributions**, distributions of reportable federal revenues need to be reported as expenditures of those program revenues on the applicable federal disclosure form. Revenue Source Code 03DS distributions applicable to revenues coded to Revenue Source Code 0355 should not be reported.

### 95.10.30.b **Subgrant to another state agency**

When one state agency subgrants federal assistance to another state agency, the grantee agency records and reports the federal revenue and expenditure. The subgrantee records payment as interagency reimbursement (negative object S expenditure). When full payment has been received by the subgrantee state agency program expenditures should be net zero with no federal assistance revenue or expenditure reporting required.

### 95.10.30.c **AFRS changes made after the disclosure forms are closed**

For federal revenue reporting purposes, if adjustments to federal revenues or expenditures are posted to AFRS subsequent to closure of federal disclosure forms, the agency is required to correct the applicable disclosure forms. Contact your assigned OFM Accounting Consultant to have the disclosure forms reopened if corrections are needed.

### 95.10.30.d **Immaterial prior period adjustments and corrections**

Refer to Subsection 90.20.15.e. If a write-off of receivables involves federal revenues agencies should contact their assigned OFM Accounting Consultant.

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**95.10.40**

June 1, 2015

**Federal clusters**

95.10.40.a

**Designation of clusters:**

- 01 - Programs Not Clustered
- 02 - Research and Development
- 03 - Student Financial Assistance
- 04 - SNAP
- 05 - Food Distribution
- 06 - Child Nutrition
- 08 - Section 8 Project-Based
- 09 - Fish and Wildlife
- 10 - Employment Service
- 11 - WIA
- 12 - Federal Transit
- 13 - Highway Safety
- 14 - Special Education (IDEA)
- 15 - TRIO
- 16 - Aging
- 17 - CCDF
- 18 - Medicaid
- 19 - Forest Service Schools and Roads
- 20 - Foster Grandparent/Senior Companion
- 21 - Disability Insurance/SSI
- 22 - Highway Planning and Construction
- 23 - Economic Development
- 24 - Foreign Food Aid Donation
- 26 - Transit Services Programs
- 39 - Housing Voucher
- 41 - TANF
- 53 - School Improvement Grants
- 55 - CDFI
- 56 - Water and Waste Program
- 57 - Community Facilities Loans and Grants
- 58 - Health Centers
- 59 - HOPE VI
- 60 - Clean Water State Revolving Fund
- 61 - Drinking Water State Revolving Fund
- 62 - Hurricane Sandy Relief

## Federal Assistance Reporting

95.10.40.b

### Definition of clusters (includes CFDA numbers and federal programs):

1. **Programs Not Clustered** includes all federal assistance programs not specifically included in the remaining forty-five clusters.
2. **Research and Development (R&D)** cluster includes all research activities, both basic and applied, and all development activities that are performed by a nonfederal entity with federal financial assistance.
  - *Research* is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.
  - *Development* is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.
3. **Student Financial Assistance (SFA)** cluster includes those programs of general financial assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070 et seq.) which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs which provide fellowships or similar federal awards to students on a competitive basis, or for specified studies or research. The following federal assistance programs will be reported in the SFA cluster:

#### Department of Education (ED)

84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan - Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.379	Teacher Education Assistance for College and Higher Education Grants
84.408	Postsecondary Education Scholarships for Veteran's Dependents

**Federal Assistance Reporting**Department of Health and Human Services (HHS)

- 93.264 Nurse Faculty Loan Program
- 93.342 Health Professions Student Loans, including Primary Care Loans and Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 93.925 Scholarships for Disadvantaged Students

**4. SNAP Cluster**Department of Agriculture (USDA)

- 10.551 Supplemental Nutrition Assistance Program
- 10.561 State Administrative Matching Grants for Supplemental Nutrition Assistance Program

**5. Food Distribution Cluster**Department of Agriculture (USDA)

- 10.565 Commodity Supplemental Food Program
- 10.568 Emergency Food Assistance Program (Administrative Costs)
- 10.569 Emergency Food Assistance Program (Food Commodities)

**6. Child Nutrition Cluster**Department of Agriculture (USDA)

- 10.553 School Breakfast Program
- 10.555 National School Lunch Program
- 10.556 Special Milk Program for Children
- 10.559 Summer Food Service Program for Children

**8. Section 8 Project-Based Cluster**Department of Housing and Urban Development (HUD)

- 14.182 Section 8 New Construction and Substantial Rehabilitation
- 14.195 Section 8 Housing Assistance Payments Program
- 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy
- 14.856 Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation

**9. Fish and Wildlife Cluster**Department of the Interior (DOI)

- 15.605 Sport Fish Restoration
- 15.611 Wildlife Restoration and Basic Hunter Education



**Federal Assistance Reporting****10. Employment Service Cluster**Department of Labor (DOL)

- 17.207 Employment Service/Wagner-Peyser Funded Activities
- 17.801 Disabled Veterans' Outreach Program (DVOP)
- 17.804 Local Veterans' Employment Representative (LVER) Program

**11. WIA Cluster**Department of Labor (DOL)

- 17.258 WIA Adult Program
- 17.259 WIA Youth Activities
- 17.278 WIA Dislocated Worker Formula Grants

**12. Federal Transit Cluster**Department of Transportation (DOT)

- 20.500 Federal Transit - Capital Investment Grants
- 20.507 Federal Transit - Formula Grants
- 20.525 State of Good Repair Grants
- 20.526 Bus and Bus Facilities Formula Program

**13. Highway Safety Cluster**Department of Transportation (DOT)

- 20.600 State and Community Highway Safety
- 20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I
- 20.602 Occupant Protection Incentive Grants
- 20.609 Safety Belt Performance Grants
- 20.610 State Traffic Safety Information System Improvements Grants
- 20.611 Incentive Grant Program to Prohibit Racial Profiling
- 20.612 Incentive Grant Program to Increase Motorcyclist Safety
- 20.613 Child Safety and Child Booster Seat Incentive Grants
- 20.616 National Priority Safety Programs

**14. Special Education Cluster (IDEA)**Department of Education (ED)

- 84.027 Special Education - Grants to States (IDEA, Part B)
- 84.173 Special Education - Preschool Grants (IDEA Preschool)

**Federal Assistance Reporting****15. TRIO Cluster**Department of Education (ED)

- 84.042 TRIO - Student Support Services
- 84.044 TRIO - Talent Search
- 84.047 TRIO - Upward Bound
- 84.066 TRIO - Educational Opportunity Centers
- 84.217 TRIO - McNair Post-Baccalaureate Achievement

**16. Aging Cluster**Department of Health and Human Services (HHS)

- 93.044 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers
- 93.045 Special Programs for the Aging - Title III, Part C - Nutrition Services
- 93.053 Nutrition Services Incentive Program

**17. CCDF Cluster**Department of Health and Human Services (HHS)

- 93.575 Child Care and Development Block Grant
- 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

**18. Medicaid Cluster**Department of Health and Human Services (HHS)

- 93.775 State Medicaid Fraud Control Units
- 93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
- 93.778 Medical Assistance Program

**19. Forest Service Schools and Roads Cluster**Department of Agriculture (USDA)

- 10.665 Schools and Roads – Grants to States
- 10.666 Schools and Roads – Grants to Counties

**20. Foster Grandparent/Senior Companion Cluster**Corporation for National and Community Service (CNS)

- 94.011 Foster Grandparent Program
- 94.016 Senior Companion Program

## Federal Assistance Reporting

### 21. **Disability Insurance/SSI Cluster**

#### Social Security Administration (SSA)

- 96.001 Social Security - Disability Insurance (DI)
- 96.006 Supplemental Security Income (SSI)

### 22. **Highway Planning and Construction Cluster**

#### Department of Transportation (DOT)

- 20.205 Highway Planning and Construction
- 20.219 Recreational Trails Program
- 23.003 Appalachian Development Highway System

### 23. **Economic Development Cluster**

#### Department of Commerce (DOC)

- 11.010 Community Trade Adjustment Assistance
- 11.300 Investments for Public Works and Economic Development Facilities
- 11.307 Economic Adjustment Assistance

### 24. **Foreign Food Aid Donation Cluster**

#### U.S. Agency for International Development (USAID)

- 98.007 Food for Peace Development Assistance Program
- 98.008 Food for Peace Emergency Program

### 26. **Transit Services Programs Cluster**

#### Department of Transportation (DOT)

- 20.513 Enhanced Mobility for Seniors and Individuals with Disabilities
- 20.516 Job Access and Reverse Commute Program
- 20.521 New Freedom Program

### 39. **Housing Voucher Cluster**

#### Department of Housing and Urban Development (HUD)

- 14.871 Section 8 Housing Choice Vouchers
- 14.879 Mainstream Vouchers
- 14.880 Family Unification Program (FUP)

**Federal Assistance Reporting****41. TANF Cluster**Department of Health and Human Services (HHS)

93.558 Temporary Assistance for Needy Families (TANF) State Programs

93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs

**53. School Improvement Grants Cluster**Department of Education (ED)

84.377 School Improvement Grants

84.388 School Improvement Grants, Recovery Act

**55. CDFI Cluster**Department of the Treasury

21.012 Native Initiatives

21.020 Community Development Financial Institutions Program

**56. Water and Waste Program Cluster**Department of Agriculture (USDA)

10.760 Water and Waste Disposal Systems for Rural Communities

10.781 Water and Waste Disposal Systems for Rural Communities - ARRA

**57. Community Facilities Loans and Grants Cluster**Department of Agriculture (USDA)

10.766 Community Facilities Loans and Grants

10.780 Community Facilities Loans and Grants (Community Programs)

**58. Health Centers Cluster**Department of Health and Human Services (HHS)

93.224 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care Centers)

93.527 Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Centers Program

**Federal Assistance Reporting****59. HOPE VI Cluster**Department of Housing and Urban Development (HUD)

- 14.866 Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)
- 14.889 Choice Neighborhoods Implementation Grants

**60. Clean Water State Revolving Fund Cluster**Environmental Protection Agency (EPA)

- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.482 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds

**61. Drinking Water State Revolving Fund Cluster**Environmental Protection Agency (EPA)

- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 66.483 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds

**62. Hurricane Sandy Relief Cluster**Department of Health and Human Services (HHS)

- 93.095 HHS Programs for Disaster Relief Appropriations Act – Non-Construction
- 93.096 HHS Programs for Disaster Relief Appropriations Act – Construction



## 95.20 Federal Assistance Disclosure Forms

### 95.20.10

June 1, 2015

### Introduction to federal disclosure forms and lead sheet

Information collected in the Disclosure Forms application facilitates the preparation of the annual state of Washington Schedule of Expenditures of Federal Awards by the Office of Financial Management (OFM).

The federal Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's federal assistance activities. It incorporates federal reporting rules and regulations.

All forms are completed online. The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov) by December 4, 2015.

Due Dates	Reporting Items
September 4, 2015	Phase 2 close and federal disclosure forms
December 4, 2015	Federal Assistance Certification form

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is to be reported on the disclosure forms and make necessary adjustments in AFRS **prior to the end of Phase 2**. With the exception of the Federal Assistance Certification form, early completion is encouraged.

## Federal Assistance Reporting

### 95.20.10.a **General Instructions**

Each state agency that expends awards of federal assistance during a state fiscal year must complete federal disclosure forms.

Agencies are **required** to complete two federal disclosure forms:

1. Federal Identification Numbers
2. Federal Assistance Certification

The remainder of the disclosure forms may or may not apply to your agency. If there is AFRS data pre-filled in a disclosure form, your agency is required to complete the form. Specify on the federal lead sheet if a form is completed by selecting “Yes” or “N/A” for each form in the “Completed” column.

All financial information reported should be rounded to the **dollar**. Do not enter pennies, decimal points, dollar signs, etc. Refer to the “Tips” screen in the Disclosure Form application for more helpful information.

All financial information reported should be reconciled to AFRS. The following reports in Enterprise Reporting (ER) are available to assist in the reconciliation process. Agencies are encouraged to use these reports throughout the year to monitor reconciliation status.

*Financial Reports/Accounting/Federal/Federal Expenditures*  
*Financial Reports/Accounting/Federal/Federal Indirect Cost Recovery*  
*Financial Reports/Accounting/Federal/Federal Revenue*  
*Financial Reports/Accounting/Federal/Federal Revenues & Expenditures*  
*Financial Reports/Accounting/Federal/Non-Financial Revenues & Expenditures (GL 3225 & 6525)*  
*Financial Reports/Accounting/Federal/Other Grant Assistance*  
*Financial Reports/Accounting/Federal/State Agency Reimbursements*

To complete the federal disclosure forms, access the Disclosure Forms application at: <http://www.ofm.wa.gov/systems/default.asp>. The “Access to systems” page is divided into “Access from within the State Intranet” and “Access from outside the State Intranet.” Click on the Disclosure Forms link. Use an authorized User ID, agency, and password, and select the “Federal Forms” tab.

If you have a question regarding federal assistance reporting, contact your agency’s assigned OFM Accounting Consultant.

## Federal Assistance Reporting

## 95.20.10.b Disclosure Form Instructions:

<u>Column Heading</u>	<u>Instructions</u>
CFDA Number	<p>From the drop down box, choose the five-digit code for a federal assistance program. This number should be listed in your grant award document. It can also be found in the Catalog of Federal Domestic Assistance (CFDA).</p> <p>Based on the CFDA number chosen from the drop down box, the following fields are automatically filled in: federal funding agency, major subdivision, program title, and cluster.</p> <ul style="list-style-type: none"> <li>• In the absence of a CFDA number where the agency has a federal award number, the last three digits of the CFDA number should be zeros (XX.000) and the federal award number must be provided.</li> <li>• In the absence of both a CFDA number and a federal award number, the last three digits of the CFDA number should be nines (XX.999).</li> </ul>
Federal Funding Agency	Name of the federal agency awarding the federal financial assistance. This field is automatically filled in based on the CFDA number entered.
Major Subdivision	<p>Name of the organizational unit, within the federal agency, awarding the federal financial assistance. Except as noted below, this field is automatically filled in based on the CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.</p> <p>When using CFDA numbers XX.000 and XX.999, the subdivision is not automatically filled in. State agencies are required to enter the major subdivision name when reporting federal financial assistance under the Research and Development (R&amp;D) program cluster.</p>
Program Title	<p>Title of the federal program providing the federal financial assistance. This field is automatically filled in based on the CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.</p> <ul style="list-style-type: none"> <li>• Entry of the CFDA number XX.000 automatically generates “Contract Number Only Provided” in the program title field and requires entry of an award contract number in the appropriate box.</li> <li>• Entry of CFDA number XX.999 automatically generates “Undetermined” in the program title field.</li> </ul>



**Federal Assistance Reporting**

Cluster	<p>Cluster numbers are cross-referenced to CFDA numbers in the disclosure form application. This field is automatically filled in based on the CFDA number entered.</p> <p>CFDA numbers that cross-reference to the Research and Development Cluster (02) should be individually reviewed. If your federal award document does not specify R&amp;D, it may be appropriate to change the cluster to 01-Programs Not Clustered.</p> <p>Refer to Subsection 95.10.40 for cluster designations and definitions.</p>
Award Contract Number	The award document number assigned by a federal awarding agency or a pass-through entity providing federal assistance to a state agency. The award contract number is limited to a maximum of 22 characters.
Revenue Amount	Amount of federal revenues recognized in the federal assistance program for the state fiscal year. Amounts should be rounded to the <b><u>dollar</u></b> .
Expenditure Amount	Amount of federal expenditures in the federal assistance program for the state fiscal year. Includes both direct expenditures and agency indirect expenditures (charged in accordance with a federally approved indirect rate cost pool or cost allocation plan). Amounts should be rounded to the <b><u>dollar</u></b> .
Difference	Variance between the revenue amount entered and the expenditure amount entered. This field is automatically filled based on the amounts entered. Generally the difference should be zero.
Expenditure Amounts Passed Through to Subrecipients	That portion of federal award expenditures passed through to subrecipients. Do not include amounts passed through to other agencies of the state of Washington, except when a portion of the amount passed through is subsequently passed through to a non-state agency (subrecipient). The amount passed through to the non-state agency should be reported as a pass through expenditure by the original state agency. Amount should be rounded to the <b><u>dollar</u></b> .

**Federal Assistance Reporting**

95.20.10.c **Required conversion of CFDA number for reporting purposes**

There are two situations where the federal agency number used in the CFDA catalog does not agree with the federal agency number accepted by the federal single audit clearinghouse.

Situation #1 - The CFDA catalog lists all federal assistance programs of the National Foundation on the Arts and Humanities under one federal agency code 45. The federal clearinghouse does not recognize that code and requires reporting under three separate federal agency codes: 05-National Endowment for the Arts, 06-National Endowment for the Humanities, and 03-Institute for Museum Services. Check your award document for the proper federal agency and award number.

Situation #2 - The CFDA catalog lists the Executive Office of the President under federal agency code 95. The federal clearinghouse does not recognize that code. The program in question is the High Intensity Drug Trafficking Program. The federal clearinghouse has clarified that the program is to be reported under federal agency code 07-Office of National Drug Control Policy.

In these two situations, to ensure that CFDA numbers used for the Schedule of Expenditures of Federal Awards (SEFA) agree with CFDA numbers accepted by the federal single audit clearinghouse the following conversions must be made by the agency in the reporting process:

<b><u>CFDA Catalog #</u></b>	<b><u>CFDA # to be used on SEFA</u></b>
45.024	05.024
45.025	05.025
45.129	06.129
45.130	06.130
45.149	06.149
45.160	06.160
45.161	06.161
45.162	06.162
45.163	06.163
45.164	06.164
45.169	06.169
45.301	03.301

**Federal Assistance Reporting**

45.302	03.302	
45.308	03.308	
45.309	03.309	
45.310	03.310	
45.311	03.311	
45.312	03.312	
45.313	03.313	
45.999	03.999, 05.999, 06.999	Check award document for proper agency.
95.001	07.000 or 07.999	Dependent on award number availability.

## Federal Assistance Reporting

## Federal Assistance Disclosure Form Lead Sheet

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.10 Federal Assistance Disclosure Form Lead Sheet**

<b>Federal Disclosure Forms</b>	<b>SAAM</b>	<b>Required</b>	<b>Completed</b>
<b>Due 9/04/15 – Phase 2 Disclosure Forms</b>			
Federal Analytical Review - Direct	95.20.30		Yes / N/A
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		Yes / N/A
Federal Financial Assistance - Direct	95.20.20		Yes
Federal Identification Numbers	95.20.80	<b>Required</b>	Yes
Federal Loan Balances	95.20.60		Yes / N/A
Federal Nonfinancial Assistance	95.20.40		Yes / N/A
Federal Nonfinancial Assistance Inventory Balances	95.20.50		Yes / N/A
<b>Due 12/4/2015 - Certification</b>			
Federal Assistance Certification	95.20.90	<b>Required</b>	Yes

**Federal Assistance Reporting****95.20.20**

June 1, 2015

**Federal Financial Assistance - Direct**

Use this form to report all expenditures of federal financial assistance received or expected to be received directly from a federal agency. This encompasses the majority of the federal financial assistance received by the state of Washington. In addition, the form is used to reconcile reported amounts to financial information recorded in the state Agency Financial Reporting System (AFRS).

Financial information is summarized by CFDA number. List both accrued and received federal revenue (Revenue Source Codes 0301 through 0354, 0356 through 0399 and 03DS) and the related expenditures for federal assistance. Agencies are also required to report the portion of expenditures passed through to subrecipients.

Federal Assistance Reporting

Federal Financial Assistance - Direct

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.20 Federal Financial Assistance - Direct**

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients

**Reconciliation of Agency Direct to ER "Federal Revenue" report**

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER "Federal Revenue" report		
GL Codes 3205, 3210 and 3260, excluding Revenue Source Code 0355	_____	_____
Differences (should be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

\_\_\_\_\_

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**95.20.30**      **Federal Analytical Review - Direct**

June 1, 2015

This form is automatically populated based on federal financial assistance reported on the Federal Financial Assistance - Direct form if there has been material change in expenditures reported or expenditures amounts passed through to subrecipients reported for a CFDA number since last fiscal year.

OFM will establish the materiality thresholds annually. After completion of the Federal Financial Assistance - Direct form, review this form to see if there are material changes. All material changes on this form require an explanation.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

Federal Analytical Review - Direct

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.30 Federal Analytical Review - Direct**

Instructions: Complete this form after you have finished the Federal Financial Assistance - Direct form.

If there has been a material change on the Federal Financial Assistance - Direct form since last fiscal year, this form will automatically populate with the current year and prior year information. Provide an explanation for the material changes(s) listed below between the current fiscal year and prior fiscal year, by CFDA number.

**Expenditures from the Federal Financial Assistance- Direct form**

CFDA#	Federal Funding Agency	Major Sub-division	Program Title	Prior Year Expenditure Amount	Current Year Expenditure Amount	Change	Explanation

**Expenditure amount passed through to subrecipients from the Federal Financial Assistance - Direct form**

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Prior Year Expenditure Amount Passed Through to Subrecipients	Current Year Expenditure Amount Passed Through to Subrecipients	Change	Explanation



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**95.20.40**      **Federal Nonfinancial Assistance**

June 1, 2015

Washington receives federal nonfinancial assistance in the form of surplus property and donated inventories (for example food commodities and immunization supplies).

State agencies with federal nonfinancial programs use this form to report the expenditure or usage of this assistance by federal catalog number for the fiscal year ending June 30. The nonfinancial assistance programs (CFDA numbers) are prelisted for convenience. If a CFDA number is not listed, contact your agency's assigned OFM Accounting Consultant.

Custodial state agencies, such as the Department of Enterprise Services, that transmit portions of their donated inventories to other state agencies for eventual use, should not record expenditures upon transmission (refer to Subsection 85.56.40.c).

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

Federal Nonfinancial Assistance

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.40 Federal Nonfinancial Assistance**

CFDA #	Federal Funding Agency	Program Title	Revenue Amount	Expenditure Amount	Difference (Must be zero)	Expenditure Amounts Passed Through to Subrecipients
Totals						

Revenue amounts should be limited to Accounts 001 and 416 GL Code 3225 Revenue Source codes 03XX. Expenditure amounts should be limited to Accounts 001 and 416 GL Code 6525, Objects N and E and Expenditure Authority types 2 and 3 in Account 001 and Expenditure Authority types 2, 3 and 6 in Account 416. This form should include CFDA numbers 10.551, 10.555, 10.565, 10.569, 39.003, 93.069, and 93.268. CFDA number 39.003 amounts, if any, should be entered on a separate line with revenues amounts equal to expenditure amounts. Because the value for federal surplus property is normally not entered in the state accounting system, the amounts for CFDA number 39.003 will not be included on the ER report referenced in the reconciliation box below.

<b>Reconciliation of Agency Nonfinancial to ER Federal “Non-Financial Revenues &amp; Expenditures” report</b>		
	Revenue	Expenditure
Totals from above, less CFDA number 39.003, if any	\$ _____	\$ _____
Totals from ER Federal “Non-Financial Revenues & Expenditures” report Accounts 001 and 416		
Revenues: GL Code 3225, Revenue Source codes 03XX		
Expenditures: Accounts 001 and 416, GL Code 6525, Objects N and E, Expenditure Authority types 2 and 3 (Account 001) and Expenditure Authority types 2, 3 and 6 (Account 416)	_____	_____
Differences (should be zero)	_____	_____
If there is a difference, please note the CFDA number and include an explanation below.		
_____		

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**95.20.50**

June 1, 2015

**Federal Nonfinancial Assistance Inventory Balances**

Use this form to report the dollar value of year- balances of federally donated inventories. The reported inventory balance amounts must equal the respective asset amounts and the corresponding unearned revenue as recorded in GL Code 1415 “Donated Inventories” and GL Code 5190 “Unearned Revenue” in AFRS.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

**Federal Nonfinancial Assistance Inventory Balances**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.50 Federal Nonfinancial Assistance Inventory Balances**

CFDA #	Federal Funding Agency	Program Title	GL 1415 Inventory Amount	GL 5190 Unearned Revenue Amount	Difference (Must be zero)
Totals					

**Federal Inventory June 30<sup>th</sup> Balance Recap**

Inventory amount from above \$ \_\_\_\_\_

AFRS Amount GL Code 1415, June 30 \_\_\_\_\_

Differences (must be zero) \_\_\_\_\_

Beginning federal inventory balance from AFRS GL Code 1415, July 1 \$ \_\_\_\_\_

Enter total acquisitions/additions to inventory during the year \_\_\_\_\_

Expenditure Amount input on the Federal Nonfinancial Assistance screen \_\_\_\_\_

Subtotal \_\_\_\_\_

Ending federal inventory balance from AFRS GL Code 1415, June 30 \_\_\_\_\_

Difference (should be zero) \_\_\_\_\_

If there is a difference, please note the CFDA number and include an explanation below:

\_\_\_\_\_

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**95.20.60**      **Federal Loan Balances**

June 1, 2015

Use this form to report activity and balances of loans. These loans provide a measurement of audit risk for the federal assistance loan or loan guarantee programs. Activity and balances are only to be reported for those loan programs where:

1. The lender is a financial institution, not the reporting state agency, or
2. A third-party federal contractor is responsible for administration of the loan, once issued.

The beginning balance and new loan amount must be entered as positive numbers, and the repayment amount must be entered as a negative number. The ending loan balance is a calculated field.

The reconciliation to the Federal Direct form is automatically populated based on the CFDA numbers entered on the Federal Loan Balance form and the Federal Direct form. If there is a difference provide a detailed explanation including the related CFDA number.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

**Federal Assistance Reporting**

**Federal Loan Balances**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.60 Federal Loan Balances**

The costs of administration of these programs should not be recorded on this form. Costs of administration should be recorded on the Federal Financial Assistance - Direct form.

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Loan Balances as of July 1
				Total	

**Federal Loan Balances Reconciliation**

Beginning loan balances as of July 1, from above	\$ _____
Plus: New loans	_____
Less: Repayments	( _____ )
Ending loan balances as of June 30	\$ <u>_____</u>

**Reconciliation to the Federal Direct Form**

New loans, from the loan balance reconciliation above	\$ _____
Repayments, from the loan balance reconciliation above	( _____ )
Total	_____
Amount reported on the Federal Financial Assistance - Direct form	_____
Difference (should be zero)	\$ <u>_____</u>

If there is a difference, note the CFDA number and provide an explanation below:

\_\_\_\_\_

**Federal Assistance Reporting****95.20.70**

June 1, 2015

**Federal Assistance Received from Nonfederal Sources  
(Pass-Through)**

All state agencies are required to separately record and report all federal financial assistance received from entities other than federal or Washington state awarding agencies. Agencies account for this indirect federal assistance using Revenue Source Code 0546 "Federal Revenue - Pass-Through." Generally, the associated expenditures are accounted for as private/local expenditure authority charges.

This form provides a means for entering federal assistance received from nonfederal entities, and reconciling the entered amount to revenue entered in AFRS.

Agencies are to list CFDA number, pass-through entity name and grant agreement or award contract control number, all federal financial assistance and associated expenditures from other than federal and Washington state agency grantors (Revenue Source Code 0546). Agencies are also required to report the portion of expenditures passed through to subrecipients.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

**Federal Assistance Received from Nonfederal Sources (Pass-Through)**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.70 Federal Assistance Received from Nonfederal Sources (Pass-Through)**

CFDA#	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Entity Name	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amounts Passed Through to Subrecipients

**Reconciliation of Agency Pass-Through to ER Federal "Other Grant Assistance" report**

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER Federal "Other Grant Assistance" report		
GL Codes 3205, 3210 & 3260, Revenue Source Code 0546	_____	_____
Differences (should be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

\_\_\_\_\_



**Federal Assistance Reporting****95.20.80**

June 1, 2015

**Federal Identification Numbers**

Agencies are required to list all federal, nine-digit **Employer Identification Numbers (EINs)** covered by the state of Washington Single Audit. OFM interprets the term covered to mean all EINs related to CFDA program expenditures for which single audit requirements are satisfied by the state of Washington Single Audit.

Agencies are also required to provide a federal universal grant identifier number for their agency. This number, commonly referred to as a **DUNS (Data Universal Numbering System) number**, is available from Dun and Bradstreet. It is required on all federal grant applications and federal expenditure reporting.

Both EINs and DUNS numbers are reported to the federal government in a statewide listing with no attempt made to correlate individual numbers with specific CFDA programs.

The agency code field will prefill with the agency's four digit code and name.

Enter the EIN. Report as many EINs as appear in the total federal assistance activity for the year. Some agencies may have more than one EIN or involve other state agencies that have their own EIN(s), in their federal assistance. **Do not report** EINs for other than state agencies.

Enter the agency's DUNS number. Agencies that have more than one DUNS number must designate one number as the master DUNS number for federal assistance purposes. Only the Community and Technical College System will report multiple numbers (one for each institution).

Federal Assistance Reporting

Federal Identification Numbers

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.80 Federal Identification Numbers**

Agency Code	Employer Identification Number (EIN)

Agency Code	DUNS Number

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**95.20.90**

June 1, 2015

**Federal Assistance Certification**

**All agencies receiving federal assistance are required to complete the Federal Assistance Certification form.**

The Agency Head and the Chief Financial Officer must certify, to the best of their knowledge, that the statements included in the Federal Assistance Certification form are true for their agency.

Any exceptions to the certifications are to be attached with a narrative detailing the variance(s) and any proposed or completed corrective actions.

The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov) by December 4, 2015.

## Federal Assistance Reporting

## Federal Assistance Certification

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.90 Federal Assistance Certification**

**I certify, that to the best of my knowledge, the following statements are true:**

- (1) We are responsible for complying, and have complied with the requirements of
  - the Office of Management and Budget (OMB) Circulars A-133, *Audits of States, Local Governments and Non-Profit Organizations* and applicable cost principles, or
  - the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).
- (2) We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.
- (3) We are responsible for establishing and maintaining, and have established and maintained effective internal control over federal program compliance, providing reasonable assurance that federal awards are managed in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on those programs.
- (4) We have identified and disclosed to the auditor:
  - All requirements of laws, regulations and provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
  - All amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews.
- (5) We have complied, in all material respects, with compliance requirements in connection with our federal awards except as disclosed to the auditor or documented in writing during the reporting process.
- (6) We have provided to the auditor our interpretations of any compliance requirements that are subject to varying interpretations.
- (7) We have made available all contracts and grant agreements (including any amendments) and any correspondence that has taken place with federal agencies or pass-through entities related to our federal programs.
- (8) We have made available all documentation related to compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, and:
  - Such financial reports and claims are supported by the books and records from which the basic financial statements have been prepared.

## Federal Assistance Reporting

### Federal Assistance Certification - concluded

- The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
- (9) As applicable, we have:
- Disclosed to the auditor the findings received and related corrective action taken for previous audits, attestations engagements and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective action taken from the end of the period covered by the compliance audit to the date of the auditor's report.
  - Responsibility for taking corrective action on audit findings of the compliance audit.
  - Provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass through entities, including management decisions.
- (10) We have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- (11) We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal controls over compliance, have occurred subsequent to the date as of which compliance was audited.
- (12) We have monitored subrecipients to determine they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133 and applicable cost principles or the Uniform Guidance. If applicable, we have:
- Issued management decisions timely after receiving subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements; and ensured that subrecipients have taken the appropriate and timely corrective action on findings, and
  - Considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- (13) To the best of my knowledge, no known instances of noncompliance with direct and material compliance requirements or exceptions to the above certifications have occurred subsequent to June 30, 2015, and through the date of this certification.

**Note:** Any exceptions to the above certifications are attached with a narrative detailing the variance(s) and our proposed or completed corrective actions.

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Printed Name and Title of Agency Head	Signature	Date
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Printed Name and Title of Chief Financial Officer	Signature	Date
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